

San Diego Gas & Electric Company

Appendix X Cycle 8 Informational Filing

May 30, 2019

Docket No. ER19-____-____



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May 30, 2019

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

**Re: San Diego Gas & Electric Company, Eighth Annual Informational Filing
Under the Appendix X Formula of the Transmission Owner Tariff,
Docket No. ER19-___-000**

Dear Secretary Bose:

Pursuant to the Appendix X Formula (“Appendix X”)¹ of San Diego Gas & Electric Company’s (“SDG&E”) Transmission Owner (“TO”) Tariff, for informational purposes, SDG&E hereby submits to the Federal Energy Regulatory Commission (“Commission” or “FERC”) SDG&E’s Appendix X Eighth Informational Filing (“Filing” or “Cycle 8 Filing”²). The proposed effective date of the Cycle 8 Filing is June 1, 2019.

Because this Cycle 8 Filing is provided for informational purposes pursuant to Appendix X of SDG&E’s TO Tariff, it is not subject to the requirements of Section 205 of the Federal Power Act, 16 U.S.C. §824d.

¹ The Commission approved the original Appendix X Formula in *San Diego Gas & Electric Company*, 139 FERC ¶ 61,188 (June 8, 2012) and *Letter Order*, 141 FERC ¶ 61,054 (October 19, 2012). Subsequently, the Commission approved a modified Appendix X to conform it to SDG&E’s Fourth Transmission Owner (“TO4”) Formula Rate Tariff in *San Diego Gas & Electric Company*, 151 FERC ¶ 61,177 (May 29, 2015) and in *Letter Order* (July 8, 2015).

² The term “Cycle” refers to the particular annual informational filing being made under the Appendix X Formula. The capitalized terms are either defined herein or in Appendix X of SDG&E’s TO Tariff.

I. BACKGROUND

Citizens Sunrise Transmission, LLC (“Citizens”), a wholly-owned subsidiary of Citizens Energy Corporation, has leased 50% of the transfer capability of the Border-East Line³ of the Sunrise Powerlink Transmission Project (“Sunrise”).⁴ Appendix X was designed to ensure that Citizens pays its fair share of operation and maintenance expenses attributable to the Border-East Line segment that Citizens leases.

Citizens prepaid SDG&E \$85.194 million in exchange for a 30-year entitlement to 50% of the Border-East Line’s transfer capability effectuated through a lease arrangement. SDG&E operates and maintains the Border-East Line for Citizens for a charge, *i.e.*, the Citizens Border East Line Rate.⁵

The Appendix X Formula sets forth a formula rate for the service that SDG&E provides on behalf of Citizens. The applicable charge for each Rate Effective Period is specified annually on the basis of certain recorded costs reflected in an Appendix X Informational Filing that SDG&E is required to file on or before May 30, just prior to June 1, the first day of the Rate Effective Period. Such charge will remain in effect through May 31 of the subsequent year.

Appendix X provides that the Citizens Border East Line Rate shall consist of the following five cost components: (1) Direct Maintenance Expense; (2) Non-Direct Expenses; (3) Other Specific Expenses; (4) True-Up Adjustment; and (5) Interest True-Up Adjustment. Appendix X further provides that the Citizens Border East Line Rate shall be designed to reflect SDG&E’s cost to own, operate, and maintain the Border-East transmission line segment.

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period comes from an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during the most recent consecutive twelve-month period (“True-Up Period”) ending December 31 preceding that Rate Effective Period, less (b) actual revenues received from Citizens for transmission services during the True-Up Period.

Appendix X also provides for SDG&E to reflect all Commission-directed refunds or adjustments affecting the Border-East Line in the True-Up Adjustment.

³ The Border-East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County line.

⁴ Sunrise is a 120-mile, 500 kV transmission line and associated upgrades that will extend from SDG&E’s Imperial Valley substation to load-centers in western San Diego County, California.

⁵ The Commission approved the transaction and established a certain accounting treatment that SDG&E must follow for the Border-East Line in *San Diego Gas & Electric Company*, 129 FERC ¶ 61,233 (December 17, 2009).

II. SUMMARY OF THE INFORMATIONAL FILING

The Appendix X Formula in this Informational Filing is based upon the following:

- a 2018 calendar Base Period,
- a 2018 True-Up Period, and
- a 12-month Rate Effective Period from June 1, 2019 through May 31, 2020.

This Cycle 8 Filing reflects an under-collection of \$3.5M compared to the annual charge rate under-collection of \$2.6M in the current Cycle 7 Filing. This change reflects an annual increase of approximately \$0.9M, or approximately 35%. The primary reason for this variance is the Cycle 5 and Cycle 6 credits that were applied to the annual charge rate in Cycle 7 totaling \$0.961M.

The Appendix X Formula is comprised of the following cost components (all amounts in \$ millions):

| | | |
|---------------------------------|---|-----------------|
| (1) Direct Maintenance Expense | = | \$0.062M |
| (2) Non-Direct Expenses | = | \$1.604M |
| (3) Other Specific Expenses | = | \$0.787M |
| (4) True-Up Adjustment | = | \$0.954M |
| (5) Interest True-Up Adjustment | = | <u>\$0.060M</u> |
| TOTAL | = | \$3.467M |

III. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 8 Informational Filing consists of the following:

1. Attachment 1 – BK2 Summary of Annual and Monthly Citizens’ Charges;
2. Attachment 2 – BK2 Derivation of Citizens’ 2018 Base Period and True-Up Period Cost Components (BK2 – Sections 1 through 3);
3. Attachment 3 – Derivation of Citizens’ 2018 True-Up Adjustment (BK2 – Sections 4 and 5).
4. Attachment 4 – 2018 Base Period and True-Up Period Cost Statements and Work papers.

IV. SERVICE

Copies of this Filing are being served on all parties to Docket No. ER18-1690, in which the Commission accepted SDG&E's Appendix X Cycle 7 filing. Copies are also being served on the California Public Utilities Commission, the CAISO, and participating transmission owners that have transferred operational control over their transmission facilities and entitlements to the CAISO.

V. COMMUNICATIONS

Correspondence and other communications concerning this Informational Filing should be addressed to:⁶

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Respectfully submitted,

/s/ Christopher M. Lyons
Christopher M. Lyons
Attorney for
San Diego Gas & Electric Company

Enclosures

cc: Donald Allen (Citizens)
Ashley Bond (Citizens)

⁶ SDG&E requests waiver of Rule 203(b)(3) to the extent necessary to permit each of the individuals identified above to be placed on the Commission's official service list in this proceeding.

San Diego Gas & Electric Company

ATTACHMENT 1 BK2 Summary of Annual/Monthly Citizens' Charges

Docket No. ER19-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE

Transmission Revenues Data to Reflect Changed Rates

Rate Effective Period June 1, 2019 to May 31, 2020

(\$1,000)

| Line No. | A. Citizens Annual Cost @ Proposed Changed Rates | BORDER - EAST LINE | Reference | Line No. |
|----------|---|--------------------|--|----------|
| 1 | Section 1 - Direct Maintenance Expense Cost Component | \$ 62.686 | Attachment 2; Sec. 1; Page 1; Line 17 | 1 |
| 2 | | | | 2 |
| 3 | Section 2 - Non-Direct Expense Cost Component | 1,604.324 | Attachment 2; Sec. 2; Page 1; Line 31 | 3 |
| 4 | | | | 4 |
| 5 | Section 3 - Cost Component Containing Other Specific Expenses | 786.611 | Attachment 2; Sec. 3; Page 2; Line 23 | 5 |
| 6 | | | | 6 |
| 7 | Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection | | | 7 |
| 8 | | | | 8 |
| 9 | True-Up Adjustment derived in Cycle 8 | 954.139 | Attachment 3; Sec. 4a; Page TU; Col. m; Line 32 | 9 |
| 10 | | | | 10 |
| 11 | Section 5 - Interest True-Up Adjustment Cost Component | | | 11 |
| 12 | | | | 12 |
| 13 | Cycle 7 Interest True-Up Adjustment | 59.690 | Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15 | 13 |
| 14 | | | | 14 |
| 15 | Total Citizens Cycle 8 Annual Costs | \$ 3,467.450 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | 16 |

| Line No. | B. Citizens Monthly Cost @ Proposed Changed Rates | BORDER - EAST LINE | Reference | Line No. |
|----------|--|--------------------|---------------------------|----------|
| 17 | | | | 17 |
| 18 | Section 1 - Direct Maintenance Expense Cost Component | \$ 5.224 | Line 1 Above / 12 Months | 18 |
| 19 | | | | 19 |
| 20 | Section 2 - Non-Direct Expense Cost Component | 133.694 | Line 3 Above / 12 Months | 20 |
| 21 | | | | 21 |
| 22 | Section 3 - Cost Component Containing Other Specific Expenses | 65.551 | Line 5 Above / 12 Months | 22 |
| 23 | | | | 23 |
| 24 | Section 4 - True-Up Adjustment Cost Component | | | 24 |
| 25 | | | | 25 |
| 26 | True-Up Adjustment derived in Cycle 8 | 79.512 | Line 9 Above / 12 Months | 26 |
| 27 | | | | 27 |
| 28 | Section 5 - Interest True-Up Adjustment Cost Component | | | 28 |
| 29 | | | | 29 |
| 30 | Cycle 7 Interest True-Up Adjustment | 4.974 | Line 13 Above / 12 Months | 30 |
| 31 | | | | 31 |
| 32 | Total Citizens Cycle 8 Monthly Costs | \$ 288.954 | Sum Lines 18 thru 30 | 32 |
| 33 | | | | 33 |
| 34 | 12 Month Rate Effective Period (June 2019 to May 2020) | 12 | | 34 |
| 35 | | | | 35 |
| 36 | Total Citizens Cycle 8 Annual Costs | \$ 3,467.450 | Line 32 x Line 34 | 36 |
| 37 | | | | 37 |

San Diego Gas & Electric Company

ATTACHMENT 2 BK2 Derivation of Citizens' 2018 Base Period & True-Up Period Cost Components

SECTIONS 1-3

Docket No. ER19-____-____

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2
 Section 1 - Direct Maintenance Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

| Line No. | Amounts | Reference | Line No. |
|----------|---------|-----------|----------|
| 1 | | | 1 |
| | | | |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | | | 6 |
| 7 | | | 7 |
| 8 | | | 8 |
| 9 | | | 9 |
| 10 | | | 10 |
| 11 | | | 11 |
| 12 | | | 12 |
| 13 | | | 13 |
| 14 | | | 14 |
| 15 | | | 15 |
| 16 | | | 16 |
| 17 | | | 17 |
| 18 | | | 18 |
| 19 | | | 19 |

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

| Line No. | Amounts | Reference | Line No. |
|----------|---------|-----------|----------|
| 1 | | | 1 |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | | | 6 |
| 7 | | | 7 |
| 8 | | | 8 |
| 9 | | | 9 |
| 10 | | | 10 |
| 11 | | | 11 |
| 12 | | | 12 |
| 13 | | | 13 |
| 14 | | | 14 |
| 15 | | | 15 |
| 16 | | | 16 |
| 17 | | | 17 |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | | | 20 |
| 21 | | | 21 |
| 22 | | | 22 |
| 23 | | | 23 |
| 24 | | | 24 |
| 25 | | | 25 |
| 26 | | | 26 |
| 27 | | | 27 |
| 28 | | | 28 |
| 29 | | | 29 |
| 30 | | | 30 |
| 31 | | | 31 |

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

| Line No. | Amounts | Reference | Line No. |
|----------|--------------|-----------------------------------|----------|
| 1 | \$ 5,763,584 | Statement AD; Line 11 | 1 |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | \$ 33,115 | AH-2; (Line 17 + Line 35); Col. c | 4 |
| 5 | | | 5 |
| 6 | 0.57% | Line 4 / Line 1 | 6 |
| 7 | | | 7 |
| 8 | \$ 5,768 | AH-2; Line 31; Col. c | 8 |
| 9 | | | 9 |
| 10 | 0.10% | Line 8 / Line 1 | 10 |
| 11 | | | 11 |
| 12 | \$ 38,884 | Line 4 + Line 8 | 12 |
| 13 | | | 13 |
| 14 | | | 14 |
| 15 | \$ 36,145 | Statement AH; Line 37 | 15 |
| 16 | | | 16 |
| 17 | 0.63% | Line 15 / Line 1 | 17 |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | \$ 1,395 | Statement AK; Line 41 | 20 |
| 21 | | | 21 |
| 22 | 0.02% | Line 20 / Line 1 | 22 |
| 23 | | | 23 |
| 24 | | | 24 |
| 25 | 0.40% | Page 3; Line 18 | 25 |
| 26 | | | 26 |
| 27 | | | 27 |
| 28 | | | 28 |
| 29 | \$ 52,623 | Statement AL; Line 5 | 29 |
| 30 | 19,888 | Statement AL; Line 9 | 30 |
| 31 | 9,379 | Statement AL; Line 19 | 31 |
| 32 | \$ 81,889 | Sum Lines 29 thru 31 | 32 |
| 33 | | | 33 |
| 34 | 9.6611% | Statement AV2; Line 31 | 34 |
| 35 | | | 35 |
| 36 | \$ 7,911 | Line 32 x Line 34 | 36 |
| 37 | | | 37 |
| 38 | 0.14% | Line 36 / Line 1 | 38 |

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

| Line No. | Amounts | Reference | Line No. |
|--|--------------|---|----------|
| 1 | | | 1 |
| <u>D1. General & Common Plant Rate</u> | | | |
| 2 | \$ 914,720 | Statement AD; Line 19 | 2 |
| 3 | | | 3 |
| 4 | 406,192 | Statement AD; Line 17 | 4 |
| 5 | | | 5 |
| 6 | \$ 1,320,912 | Line 2 + Line 4 | 6 |
| 7 | | | 7 |
| 8 | 16.88% | Line 37 Below | 8 |
| 9 | | | 9 |
| 10 | \$ 222,915 | Line 6 x Line 8 | 10 |
| 11 | | | 11 |
| 12 | 10.36% | Statement AI; Line 17 | 12 |
| 13 | | | 13 |
| 14 | \$ 23,097 | Line 10 x Line 12 | 14 |
| 15 | | | 15 |
| 16 | \$ 5,763,584 | Statement AD; Line 11 | 16 |
| 17 | | | 17 |
| 18 | 0.40% | Line 14 / Line 16 | 18 |
| 19 | | | 19 |
| <u>D2. Derivation of General and Common Plant Annual Revenue</u> | | | |
| 21 | 0.00% | Captured in Transmission Plant A&G allocation | 21 |
| 22 | | | 22 |
| 23 | 0.00% | Captured in Transmission Plant Payroll Taxes | 23 |
| 24 | | | 24 |
| 25 | 0.00% | Captured in Transmission Plant A&G allocation | 25 |
| 26 | | | 26 |
| 27 | 7.21% | Line 46 Below | 27 |
| 28 | | | 28 |
| 29 | 2.14% | Statement AV2; Line 27 | 29 |
| 30 | | | 30 |
| 31 | 7.52% | Statement AV2; Line 29 | 31 |
| 32 | | | 32 |
| 33 | 0.00% | Captured in Transmission Plant allocation | 33 |
| 34 | | | 34 |
| 35 | 0.00% | Line 58 Below | 35 |
| 36 | | | 36 |
| 37 | 16.88% | Sum Lines 21 thru 35 | 37 |
| 38 | | | 38 |
| <u>D3. General & Common Plant Rate</u> | | | |
| 40 | \$ 77,430 | Statement AJ; Line 1 | 40 |
| 41 | | | 41 |
| 42 | \$ 17,871 | Statement AJ; Line 3 | 42 |
| 43 | | | 43 |
| 44 | \$ 1,320,912 | Line 6 Above | 44 |
| 45 | | | 45 |
| 46 | 7.21% | (Line 40 + Line 42) / Line 44 | 46 |
| 47 | | | 47 |
| <u>D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant</u> | | | |
| 49 | | | 49 |
| 50 | \$ - | AF-3; Line 3; Col c | 50 |
| 51 | | | 51 |
| 52 | 9.6611% | Statement AV2; Line 31 | 52 |
| 53 | | | 53 |
| 54 | \$ - | Line 50 x Line 52 | 54 |
| 55 | | | 55 |
| 56 | \$ 1,320,912 | Line 6 Above | 56 |
| 57 | | | 57 |
| 58 | 0.00% | Line 54 / Line 56 | 58 |

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2
 Section 3 - Cost Component Containing Other Specific Expenses
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

| Line No. | Amounts | Reference | Line No. |
|----------|---------|-----------|----------|
| 1 | | | 1 |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | | | 6 |
| 7 | | | 7 |
| 8 | | | 8 |
| 9 | | | 9 |
| 10 | | | 10 |
| 11 | | | 11 |
| 12 | | | 12 |
| 13 | | | 13 |
| 14 | | | 14 |
| 15 | | | 15 |
| 16 | | | 16 |
| 17 | | | 17 |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | | | 20 |
| 21 | | | 21 |
| 22 | | | 22 |
| 23 | | | 23 |
| 24 | | | 24 |
| 25 | | | 25 |
| 26 | | | 26 |
| 27 | | | 27 |
| 28 | | | 28 |
| 29 | | | 29 |
| 30 | | | 30 |
| 31 | | | 31 |
| 32 | | | 32 |
| 33 | | | 33 |
| 34 | | | 34 |
| 35 | | | 35 |

SAN DIEGO GAS & ELECTRIC COMPANY
 Cost Statement BK2
 Section 3 - Cost Component Containing Other Specific Expenses
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

| Line No. | (a) Total Costs | (b) Removal Rate ¹ | (c) = (a) x (b) Amounts | Reference | Line No. |
|----------|--|-------------------------------------|----------------------------|---|----------|
| 1 | | | | | 1 |
| 2 | <u>D. Derivation of Citizens Border East Line Removal Costs</u> | | | | 2 |
| 3 | FERC Account | | | | 3 |
| 4 | \$ 46,971 | - | \$ - | TO4 Transmission Plant Deprec. Rates WP | 4 |
| 5 | | | | | 5 |
| 6 | 16,615 | - | - | TO4 Transmission Plant Deprec. Rates WP | 6 |
| 7 | | | | | 7 |
| 8 | 19,939 | - | - | Removal Rate Not Applicable to 2018 Base Period | 8 |
| 9 | | | | | 9 |
| 10 | - | - | - | Removal Rate Not Applicable to 2018 Base Period | 10 |
| 11 | | | | | 11 |
| 12 | 1,669 | - | - | Removal Rate Not Applicable to 2018 Base Period | 12 |
| 13 | \$ 85,194 | | | Col. a = Sum Lines 4 thru 12 | 13 |
| 14 | | | | | 14 |
| 15 | Subtotal Annual Removal Costs | | \$ - | Sum Lines 4 thru 12 | 15 |
| 16 | | | | | 16 |
| 17 | Transmission Related Municipal Franchise Fees Expenses | | 1.0277% | Line 15 x Franchise Fee Rate | 17 |
| 18 | | | | | 18 |
| 19 | Total Annual Removal Costs | | \$ - | Line 15 + Line 17 | 19 |
| 20 | | | | | 20 |
| 21 | Monthly Removal Costs | | \$ - | Line 19 / 12 Months | 21 |
| 22 | | | | | 22 |
| 23 | Total Other Specific Expenses | | \$ 787 | Line 19 + (Page 1; Sum Lines 21, 28, 33) | 23 |

¹ Authorized TO4 Sunrise Removal Rate is zero.

San Diego Gas & Electric Company

ATTACHMENT 3 Derivation of Citizens' 2018 True-Up Adjustment

SECTIONS 4 - 5

Docket No. ER19-____-____

San Diego Gas & Electric Company

Section 4a

Derivation of Recorded Revenues Workpapers

Docket No. ER19-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER)/ UNDERCOLLECTION
True-Up Period - January 1, 2018 to December 31, 2018
(\$1,000)

| Line No. | Description | Cycle 6 Rates | | | | | Cycle 7 Rates | | | | | | | (m) Total | Reference |
|----------|--|---------------|------------|------------|------------|------------|---------------|------------|------------|------------|------------|------------|------------|-----------|--|
| | | (a) Jan-18 | (b) Feb-18 | (c) Mar-18 | (d) Apr-18 | (e) May-18 | (f) Jun-18 | (g) Jul-18 | (h) Aug-18 | (i) Sep-18 | (j) Oct-18 | (k) Nov-18 | (l) Dec-18 | | |
| 1 | Beginning Balance (Over)/Undercollection | | | | | | \$ 779 | \$ 803 | \$ 828 | \$ 853 | \$ 878 | \$ 903 | \$ 929 | | Previous Month Balance, Line 32 |
| 2 | Recorded Revenues (Sections 1, 2 & 3) | \$ - | - | - | - | - | 214 | 214 | 214 | 214 | 214 | 214 | 214 | \$ 1,500 | Cycle 6 = TU-1a; Line 21 Cycle 7 = TU-1b; Line 21 |
| 3 | Amortization of True-Up Adjustment ³ | | | | | | | | | | | | | | |
| 4 | i. Amortization of Cycle 5 True-Up Adjustment | 4 | 4 | 4 | 4 | 4 | | | | | | | | | Not Applicable to 2018 Base Period |
| 5 | ii. Amortization of Cycle 5 Interest True-Up Adjustment | | | | | | | | | | | | | | Negative of TU-1a; Line 17 |
| 6 | v. Amortization of Cycle 6 True-Up Adjustment | 46 | 46 | 46 | 46 | 46 | | | | | | | | | Negative of TU-1a; Line 11 |
| 7 | vi. Amortization of Cycle 6 Interest True-Up Adjustment | | | | | | | | | | | | | | Negative of TU-1b; Line 15 |
| 8 | vii. Amortization of Cycle 7 True-Up Adjustment | | | | | | | | | | | | | | Negative of TU-1b; Line 11 |
| 9 | viii. Amortization of Cycle 7 Interest True-Up Adjustment | | | | | | | | | | | | | | Not Applicable to 2018 Base Period |
| 10 | Amortization of Credit for Cycle 5 and Cycle 6 | | | | | | | | | | | | | | Negative of TU-1b; Line 19 |
| 11 | Total Amortization of True-Up Adjustments | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ (31) | \$ (31) | \$ (31) | \$ (31) | \$ (31) | \$ (31) | \$ (31) | \$ 561 | Sum Lines 6 thru 15 |
| 12 | Adjusted Total Recorded Revenues | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 183 | \$ 183 | \$ 183 | \$ 183 | \$ 183 | \$ 183 | \$ 183 | \$ 1,531 | Line 3 + Line 16 |
| 13 | Total True-Up Cost of Service | 204 | 204 | 204 | 204 | 204 | 204 | 204 | 204 | 204 | 204 | 204 | 204 | 2,454 | Att. 3; Sec. 4b; TU-2; Line 14 |
| 14 | True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection | \$ 154 | \$ 154 | \$ 154 | \$ 154 | \$ 154 | \$ 22 | \$ 22 | \$ 22 | \$ 22 | \$ 22 | \$ 22 | \$ 22 | \$ 923 | Line 20 Minus Line 18 |
| 15 | Interest Expense Calculations: | | | | | | | | | | | | | | |
| 16 | Beginning Balance for Interest Expense ¹ | \$ - | \$ - | \$ - | \$ - | \$ 466 | \$ 466 | \$ 466 | \$ 466 | \$ 466 | \$ 466 | \$ 466 | \$ 466 | \$ 466 | Balance Beginning of Quarter |
| 17 | Monthly Activity Included in Interest Calculation Basis | \$ 77 | \$ 232 | \$ 386 | \$ 543 | \$ 697 | \$ 320 | \$ 320 | \$ 320 | \$ 320 | \$ 320 | \$ 320 | \$ 320 | \$ 320 | See Footnote 2 |
| 18 | Basis for Interest Expense Calculation | \$ 77 | \$ 232 | \$ 386 | \$ 543 | \$ 697 | \$ 785 | \$ 814 | \$ 836 | \$ 857 | \$ 889 | \$ 910 | \$ 932 | \$ 954 | Line 26 + Line 27 |
| 19 | Monthly Interest Rate | 0.366% | 0.33% | 0.366% | 0.377% | 0.388% | 0.37% | 0.40% | 0.40% | 0.39% | 0.42% | 0.41% | 0.42% | 0.42% | FERC Interest Rate Website |
| 20 | Interest Expense | \$ 0.28 | \$ 0.76 | \$ 1.39 | \$ 2.01 | \$ 2.65 | \$ 2.90 | \$ 3.26 | \$ 3.34 | \$ 3.34 | \$ 3.73 | \$ 3.73 | \$ 3.91 | \$ 3.91 | Line 28 x Line 29 |
| 21 | True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection | \$ 155 | \$ 310 | \$ 466 | \$ 622 | \$ 779 | \$ 803 | \$ 828 | \$ 853 | \$ 878 | \$ 903 | \$ 929 | \$ 954 | \$ 954 | Sum Lines 1, 22, 30 |

¹ Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology per 18 CFR Section 35.19 (2)(iii)(B).

² Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 22 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 22 + (Column b, Line 22 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 22 + Column b, Line 22 + (Column c, Line 22 Divided by 2).

Columns d, e, and f, etc., repeat the process outlined in (a), (b), and (c) above.

³ The various True-Up and Interest True-Up Adjustments (Over)/Undercollection are adjustments made to recorded revenues to avoid trueing up the true-up.

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR BASE PERIOD AND TRUE-UP PERIOD
12 Months Ending December 31, 2018
(\$1,000)**

| Line No. | Amounts | Reference | Line No. |
|-------------|-----------------|-----------------|-------------|
| 1 | \$ - | TU-1a; Line 25 | 1 |
| 2 | | | 2 |
| 3 | 1,500 | TU-1b; Line 25 | 3 |
| 4 | | | 4 |
| 5 | <u>\$ 1,500</u> | Line 1 + Line 3 | 5 |

¹ Line 1 reflects Citizens Appendix X Cycle 6 Filing allocated costs.

² Line 3 reflects Citizens Appendix X Cycle 7 Filing allocated costs.

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JANUARY - MAY 2018
CYCLE 6 RATES
(\$1,000)**

| Line No. | Citizens Monthly Cost | BORDER - EAST LINE | Reference | Line No. |
|----------|---|--------------------|--------------------------------|----------|
| 1 | Section 1 - Direct Maintenance Cost Component | \$ 4 | Cycle 6; Attachment 1; Line 27 | 1 |
| 2 | | | | 2 |
| 3 | Section 2 - Non-Direct Expense Cost Component | 143 | Cycle 6; Attachment 1; Line 29 | 3 |
| 4 | | | | 4 |
| 5 | Section 3 - Cost Component Containing Other Specific Costs | <u>(97)</u> | Cycle 6; Attachment 1; Line 31 | 5 |
| 6 | | | | 6 |
| 7 | Total Citizens Cost of Service | \$ 50 | Sum Lines 1 thru 5 | 7 |
| 8 | | | | 8 |
| 9 | Section 4 - True-Up Adjustment Cost Component: | | | 9 |
| 10 | | | | 10 |
| 11 | Citizens Portion of 12-Month True-Up Applied to Cost of Service | \$ (46) | Cycle 6; Attachment 1; Line 35 | 11 |
| 12 | Citizens True-Up Not Utilized | <u>(43)</u> | Cycle 6; Attachment 1; Line 36 | 12 |
| 13 | Total Citizens True-Up and Interest True-Up | \$ (89) | Cycle 6; Attachment 1; Line 37 | 13 |
| 14 | | | | 14 |
| 15 | Section 5 - Interest True-Up Adjustment Cost Component | | | 15 |
| 16 | | | | 16 |
| 17 | Interest Applicable to previous True-Up Adjustment | <u>(4)</u> | Cycle 6; Attachment 1; Line 41 | 17 |
| 18 | | | | 18 |
| 19 | Total Citizens True-Up and Interest True-Up Utilized | <u>\$ (50)</u> | Lines 11 + Line 17 | 19 |
| 20 | | | | 20 |
| 21 | Total Citizens Monthly Costs | \$ - | Line 7 + Line 19 | 21 |
| 22 | | | | 22 |
| 23 | 5 Months (Jan - May 2018) | <u>5</u> | | 23 |
| 24 | | | | 24 |
| 25 | Total Cycle 6 Recorded Revenues | <u>\$ -</u> | Line 21 x Line 23 | 25 |
| 26 | | | | 26 |

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JUNE - DECEMBER 2018
CYCLE 7 RATES
(\$1,000)**

| Line No. | Citizens Monthly Cost | BORDER - EAST LINE | Reference | Line No. |
|----------|---|--------------------|--------------------------------|----------|
| 1 | Section 1 - Direct Maintenance Cost Component | \$ 6 | Cycle 7; Attachment 1; Line 22 | 1 |
| 2 | | | | 2 |
| 3 | Section 2 - Non- Direct Expense Cost Component | 132 | Cycle 7; Attachment 1; Line 24 | 3 |
| 4 | | | | 4 |
| 5 | Section 3 - Cost Component Containing Other Specific Costs | <u>45</u> | Cycle 7; Attachment 1; Line 26 | 5 |
| 6 | | | | 6 |
| 7 | Total Citizens Cost of Service | \$ 183 | Sum Lines 1 thru 5 | 7 |
| 8 | | | | 8 |
| 9 | Section 4 - True-Up Adjustment Cost Component: | | | 9 |
| 10 | | | | 10 |
| 11 | Total Citizens True-Up and Interest True-Up | \$ 115 | Cycle 7; Attachment 1; Line 30 | 11 |
| 12 | | | | 12 |
| 13 | Section 5 - Interest True-Up Adjustment Cost Component: | | | 13 |
| 14 | | | | 14 |
| 15 | Interest Applicable to previous True-Up Adjustment | <u>(3)</u> | Cycle 7; Attachment 1; Line 34 | 15 |
| 16 | | | | 16 |
| 17 | Total Citizens True-Up and Interest True-Up Utilized | <u>\$ 112</u> | Line 11 + Line 15 | 17 |
| 18 | | | | 18 |
| 19 | Credit for Citizens Cycle 5 and Cycle 6 Annual Costs | \$ (80) | Cycle 7; Attachment 1; Line 36 | 19 |
| 20 | | | | 20 |
| 21 | Total Citizens Monthly Costs | \$ 214 | Sum of Lines 7, 17, 19 | 21 |
| 22 | | | | 22 |
| 23 | 7 Months (Jun - Dec 2018) | <u>7</u> | | 23 |
| 24 | | | | 24 |
| 25 | Total Cycle 7 Recorded Revenues | <u>\$ 1,500</u> | Line 21 x Line 23 | 25 |
| 26 | | | | 26 |

San Diego Gas & Electric Company

Section 4b

2018 True-Up Cost of Service

Docket No. ER19-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Derivation of Citizens True-Up Cost of Service
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Description | Amounts | Reference ¹ | Line No. |
|-------------|---|-----------------|--|-------------|
| 1 | Section 1 - True-Up COS - Direct Maintenance Expense Cost Component | \$ 63 | Attachment 2; Section 1; Page 1; Line 17 | 1 |
| 2 | | | | 2 |
| 3 | Section 2 - True-Up COS - Non-Direct Expense Cost Component | 1,604 | Attachment 2; Section 2; Page 1; Line 31 | 3 |
| 4 | | | | 4 |
| 5 | Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses: | | | 5 |
| 6 | A. ADIT | 71 | Attachment 2; Section 3; Page 1; Line 21 | 6 |
| 7 | B. Property Taxes | 639 | Attachment 2; Section 3; Page 1; Line 28 | 7 |
| 8 | C. Non-Deductibility of Depreciation on Equity | 77 | Attachment 2; Section 3; Page 1; Line 33 | 8 |
| 9 | AFUDC Revenue Component | | | 9 |
| 10 | D. Removal Costs | - | Attachment 2; Section 3; Page 2; Line 19 | 10 |
| 11 | | | | 11 |
| 12 | Total True-Up Cost of Service | <u>\$ 2,454</u> | Sum Lines 1 thru 10 | 12 |
| 13 | | | | 13 |
| 14 | Monthly True-Up Cost of Service | <u>\$ 204</u> | Line 12 / 12 months | 14 |

¹ Since the 2018 True-Up Cost of Service is the same as the 2018 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

San Diego Gas & Electric Company

Section 5

Derivation of the Interest True-Up Adjustment Applicable to Cycle 7

Docket No. ER19-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
 Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 7
 (\$1,000)

| Line No. | Description | (a) Jan-18 | (b) Feb-18 | (c) Mar-18 | (d) Apr-18 | (e) May-18 | (f) Jun-18 | (g) Jul-18 | (h) Aug-18 | (i) Sep-18 | (j) Oct-18 | (k) Nov-18 | (l) Dec-18 | (m) Jan-19 | (n) Feb-19 | (o) Mar-19 | (p) Apr-19 | (q) May-19 | (r) Total | Reference |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---|
| 1 | Beginning Balance (Over)/Undercollection | \$ 1,377 | \$ 1,382 | \$ 1,386 | \$ 1,391 | \$ 1,396 | \$ 1,402 | \$ 1,290 | \$ 1,178 | \$ 1,066 | \$ 953 | \$ 840 | \$ 726 | \$ 612 | \$ 498 | \$ 383 | \$ 267 | \$ 151 | \$ 1,377 | Col. a = Code 7; At. 3; Sec. 4a; TL: Line 33; Col. m Col. b thru q = Previous Month Balance, Line 17 |
| 2 | Amortization of True-Up Balance: | | | | | | | | | | | | | | | | | | | |
| 3 | Amortization of True-Up Balance | - | - | - | - | - | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 151 | 1,436 | Col. f thru p = See Footnote 1 Col. q = Line 17; Col. p Negative of Line 5 |
| 4 | Net Monthly Collection (Refunds) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (117) | \$ (151) | \$ (1,436) | |
| 5 | Interest Expense Calculations: | | | | | | | | | | | | | | | | | | | |
| 6 | Beginning Balance for Interest Expense ² | \$ 1,377 | \$ 1,377 | \$ 1,377 | \$ 1,391 | \$ 1,391 | \$ 1,391 | \$ 1,290 | \$ 1,290 | \$ 1,290 | \$ 953 | \$ 953 | \$ 953 | \$ 612 | \$ 612 | \$ 612 | \$ 612 | \$ 267 | \$ 267 | Balance Beginning of Quarter See Footnote 3 |
| 7 | Monthly Activity Included in Interest Calculation Basis | - | - | - | - | - | (58) | (58) | (58) | (58) | (58) | (58) | (58) | (58) | (58) | (58) | (58) | (58) | (192) | See Footnote 3 |
| 8 | Basis for Interest Expense Calculation | \$ 1,377 | \$ 1,377 | \$ 1,377 | \$ 1,391 | \$ 1,391 | \$ 1,333 | \$ 1,231 | \$ 1,135 | \$ 998 | \$ 894 | \$ 777 | \$ 661 | \$ 538 | \$ 437 | \$ 320 | \$ 209 | \$ 95 | \$ 95 | Line 11 + Line 12 |
| 9 | Monthly Interest Rate | 0.36% | 0.38% | 0.40% | 0.37% | 0.38% | 0.39% | 0.40% | 0.40% | 0.39% | 0.42% | 0.41% | 0.42% | 0.44% | 0.44% | 0.44% | 0.44% | 0.45% | 0.46% | FERC Interest Rate Website Line 13; Line 14 |
| 10 | Interest Expense | \$ 496 | \$ 454 | \$ 496 | \$ 515 | \$ 529 | \$ 493 | \$ 493 | \$ 446 | \$ 389 | \$ 376 | \$ 319 | \$ 277 | \$ 244 | \$ 175 | \$ 141 | \$ 94 | \$ 34 | \$ 60 | |
| 11 | Ending Balance (Over)/Undercollection | \$ 1,382 | \$ 1,386 | \$ 1,391 | \$ 1,396 | \$ 1,402 | \$ 1,290 | \$ 1,178 | \$ 1,066 | \$ 953 | \$ 840 | \$ 726 | \$ 612 | \$ 498 | \$ 383 | \$ 267 | \$ 151 | \$ 0 | \$ 0 | Sum Lines 1, 7, 15 |

¹ Amortization of Undercollection Balance as of May 31, 2018 = Line 17; Col. e
 Amortization Divided by 12 Months Rate Effective Period = 12

² Monthly Amortization of True-Up Adjustment = 117

³ Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology- Per 18 CFR Section 35.19(2) (iii) (B).
 Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 7 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 7 + (Column b, Line 7 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 7 + (Column b, Line 7 + (Column c, Line 7 Divided by 2)).

Columns a, c, f, etc., repeat the process outlined in (b), (b), and (c) above.

San Diego Gas & Electric Company

ATTACHMENT 4

2018 Base Period and True-Up Period Cost Statements and Workpapers

Docket No. ER19-____-____

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | (a) 31-Dec-17 | (b) 31-Dec-18 | (c) = [(a)+(b)]/2 Average Balance | Reference | Line No. | |
|----------|--|-----------------------------|------------------|--------------------------------------|-----------------------|----------------|----|
| 1 | Total Steam Production Plant ^{1,3} | 450.1; Sch. Pg. 204; 104; b | | \$ 545,863 | AD-1; Line 18 | 1 | |
| 2 | | | | | | 2 | |
| 3 | Total Nuclear Production Plant ^{1,3} | 450.1; Sch. Pg. 204; 104; b | | - | AD-2; Line 18 | 3 | |
| 4 | | | | | | 4 | |
| 5 | Total Hydraulic Production Plant ^{1,3} | | | - | AD-3; Line 18 | 5 | |
| 6 | | | | | | 6 | |
| 7 | Total Other Production Plant ^{1,3} | 450.1; Sch. Pg. 204; 104; b | | 518,972 | AD-4; Line 18 | 7 | |
| 8 | | | | | | 8 | |
| 9 | Total Distribution Plant ^{2,3} | 450.1; Sch. Pg. 204; 104; b | \$ 6,494,386 | \$ 6,940,410 | 6,717,398 | AD-5; Line 6 | 9 |
| 10 | | | | | | 10 | |
| 11 | Transmission Plant ^{1,3} | | | 5,763,584 | AD-6; Line 23 | 11 | |
| 12 | | | | | | 12 | |
| 13 | Incentive Transmission Plant ¹ | | | - | AD-7; Line 18 | 13 | |
| 14 | | | | | | 14 | |
| 15 | Total Electric Miscellaneous Intangible Plant ^{2,4} | 450.1; Sch. Pg. 204; 104; b | 174,135 | 180,374 | 177,255 | AD-8; Line 6 | 15 |
| 16 | | | | | | 16 | |
| 17 | Total General Plant ^{2,4} | 450.1; Sch. Pg. 204; 104; b | 383,134 | 429,249 | 406,192 | AD-9; Line 6 | 17 |
| 18 | | | | | | 18 | |
| 19 | Total Common Plant ^{2,4} | | 809,142 | 1,020,299 | 914,720 | AD-10; Line 10 | 19 |
| 20 | | | | | | 20 | |
| 21 | Total Plant in Service | | | \$ 15,043,984 | Sum Lines 1 thru 19 | 21 | |
| 22 | | | | | | 22 | |
| 23 | Transmission Wages and Salaries Allocation Factor | | | 10.36% | Statement AI; Line 17 | 23 | |
| 24 | | | | | | 24 | |
| 25 | Total Transmission Plant & Incentive Transmission Plant | | | \$ 5,763,584 | Line 11 + Line 13 | 25 | |
| 26 | | | | | | 26 | |
| 27 | Transmission Related Electric Miscellaneous Intangible Plant | | | 18,366 | Line 15 x Line 23 | 27 | |
| 28 | | | | | | 28 | |
| 29 | Transmission Related General Plant | | | 42,087 | Line 17 x Line 23 | 29 | |
| 30 | | | | | | 30 | |
| 31 | Transmission Related Common Plant | | | 94,777 | Line 19 x Line 23 | 31 | |
| 32 | | | | | | 32 | |
| 33 | Transmission Related Total Plant in Service | | | \$ 5,918,814 | Sum Lines 25 thru 31 | 33 | |
| 34 | | | | | | 34 | |
| 35 | Transmission Plant Allocation Factor ⁵ | | | 39.34% | Line 33 / Line 21 | 35 | |

¹ The balances for Steam, Nuclear, Hydraulic, Other Production, Transmission, and Incentive Transmission plant are derived based on a 13-month average balance.

² The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

³ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

⁴ Not affected by the "Seven-Element Adjustment Factor".

⁵ Used to allocate all elements of working capital, other than working cash.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)**

STEAM PRODUCTION

| Line No. | Month | Total Steam Production Per Book | Reference | Steam Production Ratemaking ¹ | Reference | Line No. |
|----------|---------------------------------|---------------------------------|----------------------------|--|---|----------|
| 1 | Dec-17 | \$ 556,888 | SDG&E Records | \$ 572,067 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY | 1 |
| 2 | Jan-18 | 528,700 | | 543,878 | | 2 |
| 3 | Feb | 528,756 | | 543,935 | | 3 |
| 4 | Mar | 528,845 | | 544,023 | | 4 |
| 5 | Apr | 528,871 | | 544,050 | | 5 |
| 6 | May | 528,978 | | 543,803 | | 6 |
| 7 | Jun | 527,355 | | 542,180 | | 7 |
| 8 | Jul | 527,766 | | 542,592 | | 8 |
| 9 | Aug | 528,966 | | 543,791 | | 9 |
| 10 | Sep | 528,620 | | 543,446 | | 10 |
| 11 | Oct | 528,613 | | 543,439 | | 11 |
| 12 | Nov | 528,618 | | 543,443 | | 12 |
| 13 | Dec-18 | 530,749 | SDG&E Records | 545,574 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ 6,901,726 | Sum Lines 1 thru 13 | \$ 7,096,221 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | | | | | | 17 |
| 18 | 13-Month Average Balance | \$ 530,902 | Average of Lines 1 thru 13 | \$ 545,863 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg. | 18 |
| 19 | | | | | | 19 |

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

| Line No. | Month | Total Nuclear Production Per Book | Reference | Nuclear Production Ratemaking ¹ | Reference | Line No. |
|----------|---------------------------------|-----------------------------------|----------------------------|--|---|----------|
| 1 | Dec-17 | \$ | SDG&E Records | - | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY | 1 |
| 2 | Jan-18 | | | - | | 2 |
| 3 | Feb | | | - | | 3 |
| 4 | Mar | | | - | | 4 |
| 5 | Apr | | | - | | 5 |
| 6 | May | | | - | | 6 |
| 7 | Jun | | | - | | 7 |
| 8 | Jul | | | - | | 8 |
| 9 | Aug | | | - | | 9 |
| 10 | Sep | | | - | | 10 |
| 11 | Oct | | | - | | 11 |
| 12 | Nov | | | - | | 12 |
| 13 | Dec-18 | | SDG&E Records | - | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ | Sum Lines 1 thru 13 | - | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | | | | | | 17 |
| 18 | 13-Month Average Balance | \$ | Average of Lines 1 thru 13 | - | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg. | 18 |
| 19 | | | | | | 19 |

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

| Line No. | Month | Total Hydraulic Production Per Book | Reference | Hydraulic Production Ratemaking ¹ | Reference | Line No. |
|----------|---------------------------------|-------------------------------------|----------------------------|--|----------------------------|----------|
| 1 | Dec-17 | \$ - | SDG&E Records | \$ - | SDG&E Records | 1 |
| 2 | Jan-18 | - | | - | | 2 |
| 3 | Feb | - | | - | | 3 |
| 4 | Mar | - | | - | | 4 |
| 5 | Apr | - | | - | | 5 |
| 6 | May | - | | - | | 6 |
| 7 | Jun | - | | - | | 7 |
| 8 | Jul | - | | - | | 8 |
| 9 | Aug | - | | - | | 9 |
| 10 | Sep | - | | - | | 10 |
| 11 | Oct | - | | - | | 11 |
| 12 | Nov | - | | - | | 12 |
| 13 | Dec-18 | - | SDG&E Records | - | SDG&E Records | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ - | Sum Lines 1 thru 13 | \$ - | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | 13-Month Average Balance | \$ - | Average of Lines 1 thru 13 | \$ - | Average of Lines 1 thru 13 | 17 |
| 18 | | | | | | 18 |
| 19 | | | | | | 19 |

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

OTHER PRODUCTION

| Line No. | Month | Total Other Production Per Book | Reference | Other Production Ratemaking ¹ | Reference | Line No. |
|----------|---------------------------------|---------------------------------|----------------------------|--|---|----------|
| 1 | Dec-17 | \$ 559,500 | SDG&E Records | \$ 518,148 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY | 1 |
| 2 | Jan-18 | 559,502 | | 518,149 | | 2 |
| 3 | Feb | 559,318 | | 517,965 | | 3 |
| 4 | Mar | 559,319 | | 517,966 | | 4 |
| 5 | Apr | 559,320 | | 517,967 | | 5 |
| 6 | May | 559,320 | | 517,967 | | 6 |
| 7 | Jun | 559,320 | | 517,967 | | 7 |
| 8 | Jul | 559,320 | | 517,967 | | 8 |
| 9 | Aug | 560,979 | | 519,626 | | 9 |
| 10 | Sep | 561,377 | | 520,024 | | 10 |
| 11 | Oct | 561,385 | | 520,032 | | 11 |
| 12 | Nov | 561,697 | | 520,344 | | 12 |
| 13 | Dec-18 | 564,511 | SDG&E Records | 522,514 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ 7,284,867 | Sum Lines 1 thru 13 | \$ 6,746,637 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | | | | | | 17 |
| 18 | 13-Month Average Balance | \$ 560,374 | Average of Lines 1 thru 13 | \$ 518,972 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg. | 18 |
| 19 | | | | | | 19 |

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

| Line No. | Month | Total Distribution Plant Per Book | Reference | Distribution Plant Ratemaking ¹ | Reference | Line No. |
|----------|---|-----------------------------------|------------------------------|--|---|----------|
| 1 | Dec-17 | \$ 6,397,449 | SDG&E Records | \$ 6,494,386 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY | 1 |
| 2 | Dec-18 | 6,832,321 | SDG&E Records | 6,940,410 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY | 2 |
| 3 | | | | | | 3 |
| 4 | | | | | | 4 |
| 5 | | | | | | 5 |
| 6 | Beginning and End Period Average | \$ 6,614,885 | Average of Line 1 and Line 3 | \$ 6,717,398 | Average of Line 1 and Line 3 | 6 |
| 7 | | | | | | 7 |

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

TRANSMISSION PLANT

| Line No. | Month | Total Transmission Plant Per Book | Reference | Transmission Plant Ratemaking ¹ | Reference | Line No. |
|----------|--|-----------------------------------|----------------------------|--|---|----------|
| 1 | Dec-17 | \$ 5,533,772 | SDG&E Records | \$ 5,463,232 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY | 1 |
| 2 | Jan-18 | 5,542,346 | | 5,471,772 | | 2 |
| 3 | Feb | 5,547,379 | | 5,474,525 | | 3 |
| 4 | Mar | 5,566,682 | | 5,493,828 | | 4 |
| 5 | Apr | 5,576,532 | | 5,497,818 | | 5 |
| 6 | May | 5,624,740 | | 5,543,910 | | 6 |
| 7 | Jun | 5,635,125 | | 5,554,297 | | 7 |
| 8 | Jul | 5,651,273 | | 5,570,444 | | 8 |
| 9 | Aug | 5,901,113 | | 5,820,311 | | 9 |
| 10 | Sep | 5,938,154 | | 5,857,446 | | 10 |
| 11 | Oct | 6,080,682 | | 5,999,974 | | 11 |
| 12 | Nov | 6,100,902 | | 6,020,203 | | 12 |
| 13 | Dec-18 | 6,132,006 | SDG&E Records | 6,051,312 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ 74,830,706 | Sum Lines 1 thru 13 | \$ 73,819,071 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | | | | | | 17 |
| 18 | 13-Month Average Balance | \$ 5,756,208 | Average of Lines 1 thru 13 | \$ 5,678,390 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg. | 18 |
| 19 | | | | | | 19 |
| 20 | | | | | | 20 |
| 21 | Add: Citizens Weighted Average Lease Amount | | | \$ 85,194 | AD-6A; Line 18 | 21 |
| 22 | | | | | | 22 |
| 23 | Total Transmission Plant Cost Average Balance | | | \$ 5,763,584 | Line 18 + Line 21 | 23 |

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

TRANSMISSION PLANT

| Line No. | Month | Total Transmission Plant Per Book | Reference | Transmission Plant Ratemaking ¹ | Reference | Line No. |
|----------|---------------------------------|-----------------------------------|----------------------------|--|---------------------------------------|----------|
| 1 | Dec-17 | \$ - | SDG&E Records | \$ 85,194 | 2017 Form 1; Page 213; Line 1; Col. e | 1 |
| 2 | Jan-18 | - | | 85,194 | | 2 |
| 3 | Feb | - | | 85,194 | | 3 |
| 4 | Mar | - | | 85,194 | | 4 |
| 5 | Apr | - | | 85,194 | | 5 |
| 6 | May | - | | 85,194 | | 6 |
| 7 | Jun | - | | 85,194 | | 7 |
| 8 | Jul | - | | 85,194 | | 8 |
| 9 | Aug | - | | 85,194 | | 9 |
| 10 | Sep | - | | 85,194 | | 10 |
| 11 | Oct | - | | 85,194 | | 11 |
| 12 | Nov | - | | 85,194 | | 12 |
| 13 | Dec-18 | - | SDG&E Records | 85,194 | 2018 Form 1; Page 213; Line 1; Col. e | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ - | Sum Lines 1 thru 13 | \$ 1,107,522 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | 13-Month Average Balance | \$ - | Average of Lines 1 thru 13 | \$ 85,194 | Average of Lines 1 thru 13 | 17 |
| 18 | | | | | | 18 |
| 19 | | | | | | 19 |

¹ Represents the monthly Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2017
(\$1,000)

| Line No. | Account | Description | (1) Total Transmission Account 101 | (2) Generation Account 101 Plant Reclass as Transmission | (3) Distribution Account 101 Plant Reclass to Transmission | (4) Transmission Account 101 Plant Reclass Steam Prod. | (5) Transmission Account 101 Plant Reclass Other Prod. | (6) Transmission Account 101 Plant Reclass Nuclear | (7) Transmission Account 101 Plant Reclass as Distribution | (8) Total Transmission Adjusted Book SUM 1:7 | Reference |
|----------|--|---|---|--|--|--|--|--|--|--|---------------------|
| 1 | 303.0 | Production Related to Trans Intangibles | - | - | - | - | - | - | \$ | \$ | SDG&E Records |
| 2 | 310.1 | Land | - | - | - | - | - | - | - | - | SDG&E Records |
| 3 | 340.0 | Land & Land Rights | - | 5 | - | - | - | - | - | 5 | SDG&E Records |
| 4 | 360.0 | Land & Land Rights | - | - | 3,634 | - | - | - | - | 3,634 | SDG&E Records |
| 5 | 361.0 | Structures & Improvements | - | - | 1,046 | - | - | - | - | 1,046 | SDG&E Records |
| 6 | | | | | | | | | | | |
| 7 | TOTAL | TRANSMISSION RELATED | \$ - | \$ 5 | \$ 4,680 | \$ - | \$ - | \$ - | \$ - | \$ 4,684 | Sum Lines 1 thru 5 |
| 8 | | | | | | | | | | | |
| 9 | 350.0 | Land & Land Rights | 234,232 | - | - | - | - | - | (9,734) | 224,498 | SDG&E Records |
| 10 | 352.0 | Structures & Improvements | 516,614 | - | - | (1,928) | - | - | (46,370) | 468,316 | SDG&E Records |
| 11 | 353.0 | Station Equipment | 1,658,340 | - | - | (11,524) | (1,420) | - | (2,521) | 1,642,874 | SDG&E Records |
| 12 | 354.0 | Towers and Fixtures | 897,312 | - | - | - | - | - | - | 897,312 | SDG&E Records |
| 13 | 355.0 | Poles and Fixtures | 540,159 | - | - | - | - | - | - | 540,159 | SDG&E Records |
| 14 | 356.0 | OH Conductors and Device | 619,516 | - | - | - | - | - | - | 619,516 | SDG&E Records |
| 15 | 357.0 | Underground Conduit | 360,840 | - | - | - | - | - | - | 360,840 | SDG&E Records |
| 16 | 358.0 | UG Conductors & Devices | 390,619 | - | - | (1,726) | - | - | - | 388,892 | SDG&E Records |
| 17 | 359.0 | Roads & Trails | 316,140 | - | - | - | - | - | - | 316,140 | SDG&E Records |
| 18 | | | | | | | | | | | |
| 19 | TOTAL | TRANSMISSION PLANT | \$ 5,533,772 | \$ - | \$ - | \$ (15,179) | \$ (1,420) | \$ - | \$ (58,626) | \$ 5,458,547 | Sum Lines 9 thru 17 |
| 20 | | | | | | | | | | | |
| 21 | GRAND TOTAL RECLASS TRANS PLANT | | \$ 5,533,772 | \$ 5 | \$ 4,680 | \$ (15,179) | \$ (1,420) | \$ - | \$ (58,626) | \$ 5,463,232 | Line 7 + Line 19 |

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted Transmission plant balances.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2018
(\$1,000)

| Line No. | Account | Description | (1) Total Transmission Account 101 | (2) Generation Account 101 Plant Reclass as Transmission | (3) Distribution Account 101 Plant Reclass to Transmission | (4) Transmission Account 101 Plant Reclass Steam Prod. | (5) Transmission Account 101 Plant Reclass Other Prod. | (6) Transmission Account 101 Plant Reclass Nuclear | (7) Transmission Account 101 Plant Reclass as Distribution | (8) Total Transmission Account 101 Plant Reclass Adjusted Book SUM 1:7 | Reference |
|----------|--|-----------------------------|---|--|--|--|--|--|--|--|---------------------|
| 1 | 303.0 | Production Related to Trans | - | - | - | - | - | - | - | \$ | SDG&E Records |
| 2 | 310.1 | Intangibles | - | - | - | - | - | - | - | - | SDG&E Records |
| 3 | 340.0 | Land & Land Rights | - | 5 | - | - | - | - | - | 5 | SDG&E Records |
| 4 | 360.0 | Land & Land Rights | - | - | 3,634 | - | - | - | - | 3,634 | SDG&E Records |
| 5 | 361.0 | Structures & Improvements | - | - | 1,039 | - | - | - | - | 1,039 | SDG&E Records |
| 6 | | | | | | | | | | | |
| 7 | TOTAL | TRANSMISSION RELATED | \$ - | \$ 5 | \$ 4,673 | \$ - | \$ - | \$ - | \$ - | \$ 4,678 | Sum Lines 1 thru 5 |
| 8 | | | | | | | | | | | |
| 9 | 350.0 | Land & Land Rights | 239,240 | - | - | - | - | - | (13,100) | 226,140 | SDG&E Records |
| 10 | 352.0 | Structures & Improvements | 599,717 | - | - | (1,928) | - | - | (53,599) | 544,189 | SDG&E Records |
| 11 | 353.0 | Station Equipment | 1,817,622 | - | - | (11,171) | (1,420) | - | (2,427) | 1,802,604 | SDG&E Records |
| 12 | 354.0 | Towers and Fixtures | 901,633 | - | - | - | - | - | - | 901,633 | SDG&E Records |
| 13 | 355.0 | Poles and Fixtures | 611,304 | - | - | - | - | - | - | 611,304 | SDG&E Records |
| 14 | 356.0 | OH Conductors and Device | 661,523 | - | - | - | - | - | - | 661,523 | SDG&E Records |
| 15 | 357.0 | Underground Conduit | 459,482 | - | - | - | - | - | - | 459,482 | SDG&E Records |
| 16 | 358.0 | UG Conductors & Devices | 520,563 | - | - | (1,726) | - | - | - | 518,836 | SDG&E Records |
| 17 | 359.0 | Roads & Trails | 320,923 | - | - | - | - | - | - | 320,923 | SDG&E Records |
| 18 | | | | | | | | | | | |
| 19 | TOTAL | TRANSMISSION PLANT | \$ 6,132,006 | \$ - | \$ - | \$ (14,825) | \$ (1,420) | \$ - | \$ (69,126) | \$ 6,046,634 | Sum Lines 9 thru 17 |
| 20 | | | | | | | | | | | |
| 21 | GRAND TOTAL RECLASS TRANS PLANT | | \$ 6,132,006 | \$ 5 | \$ 4,673 | \$ (14,825) | \$ (1,420) | \$ - | \$ (69,126) | \$ 6,051,312 | Line 7 + Line 19 |

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted Transmission plant balances.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

| Line No. | Month | Total Incentive Transmission Plant Per Book | Reference | Incentive Transmission Plant Ratemaking | Reference | Line No. |
|----------|---------------------------------|---|----------------------------|---|----------------------------|----------|
| 1 | Dec-17 | \$ - | SDG&E Records | \$ - | SDG&E Records | 1 |
| 2 | Jan-18 | - | | - | | 2 |
| 3 | Feb | - | | - | | 3 |
| 4 | Mar | - | | - | | 4 |
| 5 | Apr | - | | - | | 5 |
| 6 | May | - | | - | | 6 |
| 7 | Jun | - | | - | | 7 |
| 8 | Jul | - | | - | | 8 |
| 9 | Aug | - | | - | | 9 |
| 10 | Sep | - | | - | | 10 |
| 11 | Oct | - | | - | | 11 |
| 12 | Nov | - | | - | | 12 |
| 13 | Dec-18 | - | SDG&E Records | - | SDG&E Records | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ - | Sum Lines 1 thru 13 | \$ - | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | 13-Month Average Balance | \$ - | Average of Lines 1 thru 13 | \$ - | Average of Lines 1 thru 13 | 17 |
| 18 | | | | | | 18 |
| 19 | | | | | | 19 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

| Line No. | Month | Adjusted FERC Intangible Plant Balance | Reference | Line No. |
|----------|---|--|---|----------|
| 1 | Dec-17 | \$ 174,135 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY | 1 |
| 2 | | | | 2 |
| 3 | Dec-18 | 180,374 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY | 3 |
| 4 | | | | 4 |
| 5 | | | | 5 |
| 6 | Beginning and End Period Average | \$ 177,255 | Average of Line 1 and Line 3 | 6 |
| 7 | | | | 7 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

GENERAL PLANT

| Line No. | Month | Adjusted FERC General Plant Balance | Reference | Line No. |
|----------|---|-------------------------------------|---|----------|
| 1 | Dec-17 | 383,134 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY | 1 |
| 2 | | | | 2 |
| 3 | Dec-18 | 429,249 | Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY | 3 |
| 4 | | | | 4 |
| 5 | | | | 5 |
| 6 | Beginning and End Period Average | \$ 406,192 | Average of Line 1 and Line 3 | 6 |
| 7 | | | | 7 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

COMMON PLANT

| Line No. | Month | Description | Amounts | Reference | Line No. |
|----------|---|---|-------------------|--|----------|
| 1 | Dec-17 | Total Common Plant Per Book | \$ 1,084,350 | 2018 Form 1; Page 356; Accts 303 to 398; BOY 2017 Form 1; Page 356.1; Electric Line 1 x Line 2 | 1 |
| 2 | | Electric Split of Common Utility Plant | 74.62% | | 2 |
| 3 | | Total Common Plant to Electric Per Book | \$ 809,142 | | 3 |
| 4 | | | | | 4 |
| 5 | Dec-18 | Total Common Plant Per Book | \$ 1,387,973 | 2018 Form 1; Page 356; Accts 303 to 398; EOY 2018 Form 1; Page 356.1; Electric Line 5 x Line 6 | 5 |
| 6 | | Electric Split of Common Utility Plant | 73.51% | | 6 |
| 7 | | Total Common Plant to Electric Per Book | \$ 1,020,299 | | 7 |
| 8 | | | | | 8 |
| 9 | | | | | 9 |
| 10 | Beginning and End Period Average | | \$ 914,720 | Average of Line 3 and Line 7 | 10 |
| 11 | | | | | 11 |

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | (a) 31-Dec-17 | (b) 31-Dec-18 | (c) = [(a)+(b)]/2 Average Balance | Reference | Line No. |
|----------|---|------------------|------------------|--------------------------------------|---------------------------------|----------|
| 1 | Transmission Plant Depreciation Reserve ^{1,3} | | | \$ 1,138,537 | AE-1; Line 23 | 1 |
| 2 | | | | | | 2 |
| 3 | Electric Misc. Intangible Plant Amortization Reserve ^{2,4} | \$ 107,100 | \$ 131,071 | 119,085 | AE-2; Line 6 | 3 |
| 4 | | | | | | 4 |
| 5 | General Plant Depreciation Reserve ^{2,4} | 153,385 | 162,544 | 157,965 | AE-3; Line 6 | 5 |
| 6 | | | | | | 6 |
| 7 | Common Plant Depreciation Reserve ^{2,4} | 412,999 | 466,071 | 439,535 | AE-4; Line 10 | 7 |
| 8 | | | | | | 8 |
| 9 | Transmission Wages and Salaries Allocation Factor | | | 10.36% | Statement AI; Line 17 | 9 |
| 10 | | | | | | 10 |
| 11 | Transmission Related Electric Misc. Intangible Plant Amortization Reserve | | | \$ 12,339 | Line 3 x Line 9 | 11 |
| 12 | | | | | | 12 |
| 13 | Transmission Related General Plant Depreciation Reserve | | | 16,367 | Line 5 x Line 9 | 13 |
| 14 | | | | | | 14 |
| 15 | Transmission Related Common Plant Depreciation Reserve | | | 45,542 | Line 7 x Line 9 | 15 |
| 16 | | | | | | 16 |
| 17 | Total Transmission Related Depreciation Reserve | | | \$ 1,212,785 | Line 1 + (Sum Lines 11 thru 15) | 17 |
| 18 | | | | | | 18 |
| 19 | Incentive Transmission Plant Depreciation Reserve ¹ | | | \$ - | AE-5; Line 18 | 19 |

¹ The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.

² The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances.

³ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

⁴ Not affected by the "Seven-Element Adjustment Factor".

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

TRANSMISSION PLANT

| Line No. | Month | Total Transmission Reserves Per Book | Reference | Transmission Reserves Ratemaking ¹ | Reference | Line No. |
|----------|--|--------------------------------------|----------------------------|---|---|----------|
| 1 | Dec-17 | \$ 1,078,176 | SDG&E Records | \$ 1,060,916 | 2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b | 1 |
| 2 | Jan-18 | 1,089,451 | | 1,072,057 | | 2 |
| 3 | Feb | 1,100,495 | | 1,082,849 | | 3 |
| 4 | Mar | 1,108,653 | | 1,090,930 | | 4 |
| 5 | Apr | 1,120,328 | | 1,102,079 | | 5 |
| 6 | May | 1,130,372 | | 1,112,079 | | 6 |
| 7 | Jun | 1,140,230 | | 1,121,828 | | 7 |
| 8 | Jul | 1,151,269 | | 1,132,711 | | 8 |
| 9 | Aug | 1,152,795 | | 1,134,217 | | 9 |
| 10 | Sep | 1,164,079 | | 1,145,348 | | 10 |
| 11 | Oct | 1,175,574 | | 1,156,799 | | 11 |
| 12 | Nov | 1,186,914 | | 1,168,072 | | 12 |
| 13 | Dec-18 | 1,199,427 | SDG&E Records | 1,180,379 | 2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ 14,797,764 | Sum Lines 1 thru 13 | \$ 14,560,265 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | | | | | | 17 |
| 18 | 13-Month Average Balance | \$ 1,138,290 | Average of Lines 1 thru 13 | \$ 1,120,020 | 2018 Form 1; Page 450.2; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg. | 18 |
| 19 | | | | | | 19 |
| 20 | | | | | | 20 |
| 21 | Add: Citizens Weighted Average Accumulated Depreciation | | | \$ 18,516 | AE-1A; Line 18 | 21 |
| 22 | | | | | | 22 |
| 23 | Total Transmission Plant Accumulated Depreciation Average Balance | | | \$ 1,138,537 | Line 18 + Line 21 | 23 |

¹ This column represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. These depreciation reserve balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

TRANSMISSION PLANT

| Line No. | Month | Total Transmission Reserves Per Book | Reference | Transmission Reserves Ratemaking ¹ | Reference | Line No. |
|----------|---------------------------------|--------------------------------------|----------------------------|---|----------------------------|----------|
| 1 | Dec-17 | \$ 17,098 | SDG&E Records | \$ 17,098 | SDG&E Records | 1 |
| 2 | Jan-18 | 17,334 | | 17,334 | | 2 |
| 3 | Feb | 17,571 | | 17,571 | | 3 |
| 4 | Mar | 17,807 | | 17,807 | | 4 |
| 5 | Apr | 18,044 | | 18,044 | | 5 |
| 6 | May | 18,280 | | 18,280 | | 6 |
| 7 | Jun | 18,516 | | 18,516 | | 7 |
| 8 | Jul | 18,753 | | 18,753 | | 8 |
| 9 | Aug | 18,989 | | 18,989 | | 9 |
| 10 | Sep | 19,226 | | 19,226 | | 10 |
| 11 | Oct | 19,462 | | 19,462 | | 11 |
| 12 | Nov | 19,699 | | 19,699 | | 12 |
| 13 | Dec-18 | 19,935 | SDG&E Records | 19,935 | SDG&E Records | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ 240,714 | Sum Lines 1 thru 13 | \$ 240,714 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | 13-Month Average Balance | \$ 18,516 | Average of Lines 1 thru 13 | \$ 18,516 | Average of Lines 1 thru 13 | 17 |
| 18 | | | | | | 18 |
| 19 | | | | | | 19 |

¹ Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2017
 (\$1,000)

| Line No. | Account | Description | (1) Total Transmission Account 108 | (2) Generation Account 108 Reserves Reclasp as Transmission | (3) Distribution Account 108 Reserves Reclasp to Transmission | (4) Transmission Account 108 Reserves Reclasp as Steam Prod. | (5) Transmission Account 108 Reserves Reclasp as Other Prod. | (6) Transmission Account 108 Reserves Reclasp as Nuclear | (7) Transmission Account 108 Reserves Reclasp as Distribution | (8) Total Transmission Reserves Ratemaking SUM 1-7 | Reference |
|----------|--------------------|---|---|---|---|--|--|--|---|---|---------------------|
| 1 | 303.0 | Production Related to Trans | | | | | | | | | |
| 2 | 310.1 | Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | SDG&E Records |
| 3 | 340.0 | Land | - | - | - | - | - | - | - | - | SDG&E Records |
| 4 | 360.0 | Land & Land Rights | - | 1 | - | - | - | - | - | 1 | SDG&E Records |
| 5 | 361.0 | Land & Land Rights Structures & Improvements | - | - | 52 | - | - | - | - | 52 | SDG&E Records |
| 6 | | | | | 496 | - | - | - | - | 496 | SDG&E Records |
| 7 | TOTAL | TRANSMISSION RELATED | \$ - | \$ 1 | \$ 547 | \$ - | \$ - | \$ - | \$ - | \$ 549 | Sum Lines 1 thru 5 |
| 8 | | | | | | | | | | | |
| 9 | 350.0 | Land & Land Rights | \$ 22,319 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (317) | \$ 22,001 | SDG&E Records |
| 10 | 352.0 | Structures & Improvements | 72,434 | - | - | (388) | - | - | (12,807) | 59,239 | SDG&E Records |
| 11 | 353.0 | Station Equipment | 314,845 | - | - | (2,140) | (346) | - | (1,340) | 311,019 | SDG&E Records |
| 12 | 354.0 | Towers and Fixtures | 173,364 | - | - | - | - | - | - | 173,364 | SDG&E Records |
| 13 | 355.0 | Poles and Fixtures | 107,090 | - | - | - | - | - | - | 107,090 | SDG&E Records |
| 14 | 356.0 | OH Conductors and Device | 233,624 | - | - | - | - | - | - | 233,624 | SDG&E Records |
| 15 | 357.0 | Underground Conduit | 61,170 | - | - | - | - | - | - | 61,170 | SDG&E Records |
| 16 | 358.0 | UG Conductors & Devices | 60,017 | - | - | (470) | - | - | - | 59,548 | SDG&E Records |
| 17 | 359.0 | Roads & Trails | 33,313 | - | - | - | - | - | - | 33,313 | SDG&E Records |
| 18 | | | | | | | | | | | |
| 19 | TOTAL | TRANSMISSION PLANT | \$ 1,078,176 | \$ - | \$ - | \$ (2,998) | \$ (346) | \$ - | \$ (14,465) | \$ 1,060,367 | Sum Lines 9 thru 17 |
| 20 | | | | | | | | | | | |
| 21 | GRAND TOTAL | RECLASS TRANS PLANT | \$ 1,078,176 | \$ 1 | \$ 547 | \$ (2,998) | \$ (346) | \$ - | \$ (14,465) | \$ 1,060,916 | Line 7 + Line 19 |

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted plant accumulated depreciation and amortization balances.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2018
(\$1,000)

| Line No. | Account | Description | (1) Total Transmission Account 108 | (2) Generation Account 108 Reserves Recl as Transmission | (3) Distribution Account 108 Reserves Recl to Transmission | (4) Transmission Account 108 Reserves Recl as Steam Prod. | (5) Transmission Account 108 Reserves Recl as Other Prod. | (6) Transmission Account 108 Reserves Recl as Nuclear | (7) Transmission Account 108 Reserves Recl as Distribution | (8) Total Transmission Reserves Ratemaking SUM 1-7 | Reference | Line No. |
|----------|--|-----------------------------|---|--|--|---|---|---|--|---|---------------------|----------|
| 1 | 303.0 | Production Related to Trans | | | | | | | | | | 1 |
| 2 | 310.1 | Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | SDG&E Records | 2 |
| 3 | 340.0 | Land & Land Rights | - | - | - | - | - | - | - | - | SDG&E Records | 3 |
| 4 | 360.0 | Land & Land Rights | - | 1 | - | - | - | - | - | 1 | SDG&E Records | 4 |
| 5 | 361.0 | Structures & Improvements | - | - | 52 | - | - | - | - | 52 | SDG&E Records | 5 |
| 6 | | | - | - | 392 | - | - | - | - | 392 | SDG&E Records | 6 |
| 7 | TOTAL | TRANSMISSION RELATED | \$ - | \$ 1 | \$ 445 | \$ - | \$ - | \$ - | \$ - | \$ 446 | Sum Lines 1 thru 5 | 7 |
| 8 | | | | | | | | | | | | 8 |
| 9 | 350.0 | Land & Land Rights | 24,265 | - | - | - | - | - | (331) | 23,934 | SDG&E Records | 9 |
| 10 | 352.0 | Structures & Improvements | 81,405 | - | - | (423) | - | - | (14,033) | 66,949 | SDG&E Records | 10 |
| 11 | 353.0 | Station Equipment | 358,277 | - | - | (2,374) | (392) | - | (1,445) | 354,066 | SDG&E Records | 11 |
| 12 | 354.0 | Towers and Fixtures | 188,386 | - | - | - | - | - | - | 188,386 | SDG&E Records | 12 |
| 13 | 355.0 | Poles and Fixtures | 124,282 | - | - | - | - | - | - | 124,282 | SDG&E Records | 13 |
| 14 | 356.0 | OH Conductors and Device | 246,076 | - | - | - | - | - | - | 246,076 | SDG&E Records | 14 |
| 15 | 357.0 | Underground Conduit | 69,949 | - | - | - | - | - | - | 69,949 | SDG&E Records | 15 |
| 16 | 358.0 | UG Conductors & Devices | 68,577 | - | - | (495) | - | - | - | 68,082 | SDG&E Records | 16 |
| 17 | 359.0 | Roads & Trails | 38,210 | - | - | - | - | - | - | 38,210 | SDG&E Records | 17 |
| 18 | | | | | | | | | | | | 18 |
| 19 | TOTAL | TRANSMISSION PLANT | \$ 1,199,427 | \$ - | \$ - | \$ (3,292) | \$ (392) | \$ - | \$ (15,808) | \$ 1,179,934 | Sum Lines 9 thru 17 | 19 |
| 20 | | | | | | | | | | | | 20 |
| 21 | GRAND TOTAL RECLASS TRANS PLANT | | \$ 1,199,427 | \$ 1 | \$ 445 | \$ (3,292) | \$ (392) | \$ - | \$ (15,808) | \$ 1,180,379 | Line 7 + Line 19 | 21 |

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted plant accumulated depreciation and amortization balances.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

| Line No. | Month | Adjusted FERC Intangible Reserve Balance | Reference | Line No. |
|----------|---|--|--|----------|
| 1 | Dec-17 | 107,100 | 2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b | 1 |
| 2 | | | | 2 |
| 3 | Dec-18 | 131,071 | 2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b | 3 |
| 4 | | | | 4 |
| 5 | | | | 5 |
| 6 | Beginning and End Period Average | \$ 119,085 | Average of Line 1 and Line 3 | 6 |
| 7 | | | | 7 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

GENERAL PLANT

| Line No. | Month | Adjusted FERC General Reserve Balance | Reference | Line No. |
|----------|---|---------------------------------------|--|----------|
| 1 | Dec-17 | 153,385 | 2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b | 1 |
| 2 | | | | 2 |
| 3 | Dec-18 | 162,544 | 2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b | 3 |
| 4 | | | | 4 |
| 5 | | | | 5 |
| 6 | Beginning and End Period Average | \$ 157,965 | Average of Line 1 and Line 3 | 6 |
| 7 | | | | 7 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

COMMON PLANT

| Line No. | Month | Description | Amounts | Reference | Line No. |
|----------|--------|--|-------------------|---|----------|
| 1 | Dec-17 | Total Common Plant Per Book | \$ 553,469 | 2017 Form 1; Page 356.1; Accts 303 to 398 2017 Form 1; Page 356.1; Electric Line 1 x Line 2 | 1 |
| 2 | | Electric Split of Common Utility Plant | 74.62% | | 2 |
| 3 | | Total Common Reserves to Electric Per Book | \$ 412,999 | | 3 |
| 4 | | | | | 4 |
| 5 | Dec-18 | Total Common Plant Per Book | \$ 634,024 | 2018 Form 1; Page 356.1; Accts 303 to 398 2018 Form 1; Page 356.1; Electric Line 5 x Line 6 | 5 |
| 6 | | Electric Split of Common Utility Plant | 73.51% | | 6 |
| 7 | | Total Common Reserves to Electric Per Book | \$ 466,071 | | 7 |
| 8 | | | | | 8 |
| 9 | | | | | 9 |
| 10 | | Beginning and End Period Average | \$ 439,535 | Average of Line 3 and Line 7 | 10 |
| 11 | | | | | 11 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
DEPRECIATION RESERVE
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

| Line No. | Month | Total Incentive Transmission Reserves Per Book | Reference | Incentive Transmission Reserves Ratemaking | Reference | Line No. |
|----------|---------------------------------|--|----------------------------|--|----------------------------|----------|
| 1 | Dec-17 | \$ - | SDG&E Records | - | SDG&E Records | 1 |
| 2 | Jan-18 | - | | - | | 2 |
| 3 | Feb | - | | - | | 3 |
| 4 | Mar | - | | - | | 4 |
| 5 | Apr | - | | - | | 5 |
| 6 | May | - | | - | | 6 |
| 7 | Jun | - | | - | | 7 |
| 8 | Jul | - | | - | | 8 |
| 9 | Aug | - | | - | | 9 |
| 10 | Sep | - | | - | | 10 |
| 11 | Oct | - | | - | | 11 |
| 12 | Nov | - | | - | | 12 |
| 13 | Dec-18 | - | SDG&E Records | - | SDG&E Records | 13 |
| 14 | | | | | | 14 |
| 15 | Total 13 Months | \$ - | Sum Lines 1 thru 13 | - | Sum Lines 1 thru 13 | 15 |
| 16 | | | | | | 16 |
| 17 | 13-Month Average Balance | \$ - | Average of Lines 1 thru 13 | - | Average of Lines 1 thru 13 | 17 |
| 18 | | | | | | 18 |
| 19 | | | | | | 19 |

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF - Workpapers

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | (a) 31-Dec-17 | (b) 31-Dec-18 | (c) = [(a)+(b)]/2 Average Balance | Reference | Line No. |
|----------|--|------------------|------------------|--------------------------------------|--|----------|
| 1 | FERC Account 190 | \$ 284,663 | \$ 245,387 | \$ 265,025 | AF-1 and AF-2; Line 5 + Line 21; Col. d | 1 |
| 2 | | | | | | 2 |
| 3 | FERC Account 282 | (1,050,214) | (1,068,448) | (1,059,331) | AF-1 and AF-2; Line 10 + Line 26; Col. d | 3 |
| 4 | | | | | | 4 |
| 5 | FERC Account 283 | - | - | - | AF-1 and AF-2; Line 15 + Line 31; Col. d | 5 |
| 6 | | | | | | 6 |
| 7 | Total Transmission Related ADIT ² | \$ (765,551) | \$ (823,061) | \$ (794,306) | Sum Lines 1 thru 5 | 7 |
| 8 | | | | | | 8 |
| 9 | Incentive Transmission Plant ADIT | \$ - | \$ - | \$ - | Shall be Zero | 9 |
| 10 | | | | | | 10 |
| 11 | Transmission Plant Abandoned ADIT | \$ - | \$ - | \$ - | AF-1 and AF-2; Line 34; Col. d | 11 |
| 12 | | | | | | 12 |
| 13 | Incentive Transmission Plant Abandoned Project Cost ADIT | \$ - | \$ - | \$ - | Shall be Zero | 13 |

¹ Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b and k.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2017
(\$1,000)

| Line No. | Description | (a) Remeasured Amount | (b) Excess Reserve Protected | (c) Excess Reserve Unprotected | (d) = (Sum (a) thru (c)) Total | Reference | Line No. |
|----------|---|-----------------------------|------------------------------------|--------------------------------------|-----------------------------------|--|-------------|
| 1 | Account 190 (Non-Citizens) | | | | | | 1 |
| 2 | Compensation Related Items | \$ - | \$ - | \$ - | \$ - | | 2 |
| 3 | Post Retirement Benefits | - | - | - | - | | 3 |
| 4 | Net Operating Loss | 162,428 | 108,285 | - | 270,712 | Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b | 4 |
| 5 | Total of Account 190 | \$ 162,428 | \$ 108,285 | \$ - | \$ 270,712 | Sum Lines 2 thru 4 | 5 |
| 6 | | | | | | | 6 |
| 7 | Account 282 (Non-Citizens) | | | | | | 7 |
| 8 | Accumulated Depreciation Timing Differences | \$ (639,178) | \$ (384,032) | \$ (4,853) | \$ (1,028,062) | Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b | 8 |
| 9 | | | | | | | 9 |
| 10 | Total of Account 282 | \$ (639,178) | \$ (384,032) | \$ (4,853) | \$ (1,028,062) | Sum Lines 8 thru 9 | 10 |
| 11 | | | | | | | 11 |
| 12 | Account 283 (Non-Citizens) | | | | | | 12 |
| 13 | Ad Valorem Taxes | \$ - | \$ - | \$ - | \$ - | | 13 |
| 14 | | | | | | | 14 |
| 15 | Total of Account 283 | \$ - | \$ - | \$ - | \$ - | Sum Lines 13 thru 14 | 15 |
| 16 | | | | | | | 16 |
| 17 | | | | | | | 17 |
| 18 | Account 190 (Citizens) | | | | | | 18 |
| 19 | Net Operating Loss | \$ 8,370 | \$ 5,581 | \$ - | \$ 13,950 | Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b | 19 |
| 20 | | | | | | | 20 |
| 21 | Total of Account 190 | \$ 8,370 | \$ 5,581 | \$ - | \$ 13,950 | Sum Lines 19 thru 20 | 21 |
| 22 | | | | | | | 22 |
| 23 | Account 282 (Citizens) | | | | | | 23 |
| 24 | Accumulated Depreciation Timing Differences | \$ (13,291) | \$ (8,860) | \$ - | \$ (22,151) | Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b | 24 |
| 25 | | | | | | | 25 |
| 26 | Total of Account 282 | \$ (13,291) | \$ (8,860) | \$ - | \$ (22,151) | Sum Lines 24 thru 25 | 26 |
| 27 | | | | | | | 27 |
| 28 | Account 283 (Citizens) | | | | | | 28 |
| 29 | | \$ - | \$ - | \$ - | \$ - | | 29 |
| 30 | | | | | | | 30 |
| 31 | Total of Account 283 | \$ - | \$ - | \$ - | \$ - | Sum Lines 29 thru 30 | 31 |
| 32 | | | | | | | 32 |
| 33 | | | | | | | 33 |
| 34 | Transmission Plant Abandoned ADIT | \$ - | \$ - | \$ - | \$ - | | 34 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Description | (a) Remeasured Amount | (b) Excess Reserve Protected | (c) Excess Reserve Unprotected | (d) = (Sum (a) thru (c)) Total | Reference | Line No. |
|----------|---|-----------------------------|------------------------------------|--------------------------------------|-----------------------------------|--|-------------|
| 1 | Account 190 (Non-Citizens) | | | | | | 1 |
| 2 | Compensation Related Items | \$ - | \$ - | \$ - | \$ - | | 2 |
| 3 | Post Retirement Benefits | - | - | - | - | | 3 |
| 4 | Net Operating Loss | 123,894 | 109,467 | - | 233,361 | Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c | 4 |
| 5 | Total of Account 190 | \$ 123,894 | \$ 109,467 | \$ - | \$ 233,361 | Sum Lines 2 thru 4 | 5 |
| 6 | | | | | | | 6 |
| 7 | Account 282 (Non-Citizens) | | | | | | 7 |
| 8 | Accumulated Depreciation Timing Differences | \$ (661,425) | \$ (381,851) | \$ (3,647) | \$ (1,046,922) | Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k | 8 |
| 9 | | | | | | | 9 |
| 10 | Total of Account 282 | \$ (661,425) | \$ (381,851) | \$ (3,647) | \$ (1,046,922) | Sum Lines 8 thru 9 | 10 |
| 11 | | | | | | | 11 |
| 12 | Account 283 (Non-Citizens) | | | | | | 12 |
| 13 | Ad Valorem Taxes | \$ - | \$ - | \$ - | \$ - | | 13 |
| 14 | | | | | | | 14 |
| 15 | Total of Account 283 | \$ - | \$ - | \$ - | \$ - | Sum Lines 13 thru 14 | 15 |
| 16 | | | | | | | 16 |
| 17 | | | | | | | 17 |
| 18 | Account 190 (Citizens) | | | | | | 18 |
| 19 | Net Operating Loss | \$ 6,385 | \$ 5,641 | \$ - | \$ 12,026 | Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c | 19 |
| 20 | | | | | | | 20 |
| 21 | Total of Account 190 | \$ 6,385 | \$ 5,641 | \$ - | \$ 12,026 | Sum Lines 19 thru 20 | 21 |
| 22 | | | | | | | 22 |
| 23 | Account 282 (Citizens) | | | | | | 23 |
| 24 | Accumulated Depreciation Timing Differences | \$ (12,846) | \$ (8,680) | \$ - | \$ (21,526) | Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k | 24 |
| 25 | | | | | | | 25 |
| 26 | Total of Account 282 | \$ (12,846) | \$ (8,680) | \$ - | \$ (21,526) | Sum Lines 24 thru 25 | 26 |
| 27 | | | | | | | 27 |
| 28 | Account 283 (Citizens) | | | | | | 28 |
| 29 | | \$ - | \$ - | \$ - | \$ - | | 29 |
| 30 | | | | | | | 30 |
| 31 | Total of Account 283 | \$ - | \$ - | \$ - | \$ - | Sum Lines 29 thru 30 | 31 |
| 32 | | | | | | | 32 |
| 33 | | | | | | | 33 |
| 34 | Transmission Plant Abandoned ADIT | \$ - | \$ - | \$ - | \$ - | | 34 |

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Workpapers

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | (a) 31-Dec-17 | (b) 31-Dec-18 | (c) = [(a)+(b)]/2 Average Balance | Reference | Line No. |
|----------|---|------------------|------------------|--------------------------------------|--------------|----------|
| 1 | Allocated General and Common ADIT ² | \$ - | \$ - | \$ - | | 1 |
| 2 | | | | | | 2 |
| 3 | Total General/Common Transmission Related ADIT ¹ | \$ - | \$ - | \$ - | Line 1 Above | 3 |

¹ Page AF-3 is utilized in Statement BK2; Attachment 2; Section 2; Page 3; Part D4 - Derivation of General and Common Plant ADIT Revenue Carry Charge Percentage.

² The allocated General and Common ADIT reflected in the FERC Form 1 are not applicable to Citizens because none of the assets under the Citizens Lease Agreement are classified as General and Common plant.

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | Description | 12/31/2017 | | | | 12/31/2018 | | | Reference | Line No. |
|----------|--|-------------------|---------------------------|---------------------------|-------------------------|-----------------------|--|---------------------|-----------|----------|
| | | ADIT ² | Federal ADTL ² | Federal ADTA ² | State ADIT ² | Net ADIT ² | | | | |
| 1 | Citizens With Bonus D | \$ (8,201) | \$ (21,442) | \$ 12,026 | \$ (83) | \$ (9,500) | | | 1 | |
| 2 | | | | | | | | | 2 | |
| 3 | Citizens Without Bonus D | (9,294) | (9,769) | | (83) | (9,852) | | | 3 | |
| 4 | | | | | | | | | 4 | |
| 5 | Difference With and Without Bonus Deprec. ¹ | \$ 1,093 | \$ (11,674) | \$ 12,026 | \$ (0) | \$ 353 | | Line 1 Minus Line 3 | 5 | |
| 6 | | | | | | | | | 6 | |

¹ Page AF-4 is utilized in Statement BK2; Attachment 2; Section 3; Part A - Direct Assignment of ADIT to Citizens.

² Legend:

ADIT = Accumulated Deferred Income Tax

ADTL = Accumulated Deferred Tax Liability

ADTA = Accumulated Deferred Tax Asset

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | (c) = [(a)+(b)]/2 Average Balance | Reference | Line No. |
|----------|---|--------------------------------------|---------------|----------|
| 1 | Transmission Plant Held for Future Use ¹ | 450.1; Sch. Pg. 214; 46; d \$ 950 | AG-1; Line 18 | 1 |

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2018
(\$1,000)

TRANSMISSION PLANT

| Line No. | Month | Transmission Plant Held for Future Use | Reference | Line No. |
|----------|-------------------------|--|---|----------|
| 1 | Dec-17 | 2,471 | SDG&E Records | 1 |
| 2 | Jan-18 | 2,471 | | 2 |
| 3 | Feb | 2,471 | | 3 |
| 4 | Mar | 2,471 | | 4 |
| 5 | Apr | 2,471 | | 5 |
| 6 | May | - | | 6 |
| 7 | Jun | - | | 7 |
| 8 | Jul | - | | 8 |
| 9 | Aug | - | | 9 |
| 10 | Sep | - | | 10 |
| 11 | Oct | - | | 11 |
| 12 | Nov | - | | 12 |
| 13 | Dec-18 | - | SDG&E Records | 13 |
| 14 | | | | 14 |
| 15 | Total 13 Months | \$ 12,354 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | 16 |
| 17 | 13-Month Average | \$ 950 | Form 1; Page 450.1; Sch. Pg. 214; Line 46; Col. d | 17 |
| 18 | | | | 18 |
| 19 | | | | 19 |

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | Amounts | Reference | Line No. |
|----------|--|---------------|---|----------|
| 1 | <u>Derivation of Direct Maintenance Expense:</u> | | | 1 |
| 2 | Total Direct Maintenance Cost | \$ 123 | AH-1; Line 52 | 2 |
| 3 | | | | 3 |
| 4 | <u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u> | | | 4 |
| 5 | Total Non-Direct Transmission O&M Expense | \$ 89,266 | AH-2; Line 37; Col. a | 5 |
| 6 | Adjustments to Per Book Transmission O&M Expense: | | | 6 |
| 7 | Scheduling, System Control & Dispatch Services | (5,878) | Negative of AH-2; Line 41; Col. b | 7 |
| 8 | Reliability, Planning & Standards Development | (2,718) | Negative of AH-2; Line 42; Col. b | 8 |
| 9 | Station Expenses | (8,343) | Negative of AH-2; Line 43; Col. b | 9 |
| 10 | Overhead Line Expense | - | Negative of AH-2; Line 44; Col. b | 10 |
| 11 | Transmission of Electricity by Others | - | Negative of AH-2; Line 45; Col. b | 11 |
| 12 | Miscellaneous Transmission Expense | (3,046) | Negative of AH-2; Line 51; Col. b | 12 |
| 13 | Maintenance of Station Equipment | (14,935) | Negative of AH-2; Line 52; Col. b | 13 |
| 14 | Maintenance of Overhead Lines | (14,792) | Negative of AH-2; Line 53; Col. b | 14 |
| 15 | Maintenance of Underground Lines | (671) | Negative of AH-2; Line 54; Col. b | 15 |
| 16 | Other Transmission Non-Direct O&M Exclusion Adjustments | - | Not Applicable to 2018 Base Period | 16 |
| 17 | Total Non-Direct Adjusted Transmission O&M Expenses | \$ 38,884 | Sum Lines 5 thru 16 | 17 |
| 18 | | | | 18 |
| 19 | <u>Derivation of Non-Direct Administrative and General Expense:</u> | | | 19 |
| 20 | Total Non-Direct Administrative & General Expense | \$ 478,359 | AH-3; Line 20; Col. a | 20 |
| 21 | Adjustments to Per Book A&G Expense: | | | 21 |
| 22 | Damages & Injuries | - | Negative of AH-3; Line 27; Col. a | 22 |
| 23 | CPUC Intervenor Funding Expense - Transmission | - | Negative of AH-3; Line 31; Col. a | 23 |
| 24 | CPUC Intervenor Funding Expense - Distribution | (1,334) | Negative of AH-3; Line 32; Col. a | 24 |
| 25 | CPUC reimbursement fees | (8,601) | Negative of AH-3; Line 33; Col. a | 25 |
| 26 | Litigation expenses - Litigation Cost Memorandum Account (LCMA) | (141) | Negative of AH-3; Line 34; Col. a | 26 |
| 27 | General Advertising Expenses | (243) | Negative of AH-3; Line 35; Col. b | 27 |
| 28 | CPUC energy efficiency programs | (447) | Negative of AH-3; Sum Lines 26, 28, 30, 36; Col. a or b | 28 |
| 29 | Hazardous substances - Hazardous Substance Cleanup Cost Account | (65) | Negative of AH-3; Line 38; Col. b | 29 |
| 30 | Other A&G Exclusion Adjustments | (134,313) | Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. b | 30 |
| 31 | Total Adjusted Non-Direct A&G Expenses Including Property Insurance | \$ 333,216 | Sum Lines 20 thru 30 | 31 |
| 32 | Less: Property Insurance (Due to different allocation factor) | (5,523) | Negative of AH-3; Line 5; Col. c | 32 |
| 33 | Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance | \$ 327,693 | Line 31 + Line 32 | 33 |
| 34 | Transmission Wages and Salaries Allocation Factor | 10.36% | Statement A; Line 17 | 34 |
| 35 | Transmission Related Non-Direct Administrative & General Expenses | \$ 33,953 | Line 33 x Line 34 | 35 |
| 36 | Property Insurance Allocated to Transmission, General, and Common Plant | 2,192 | Negative of Line 32 x Line 56 | 36 |
| 37 | Transmission Related Non-Direct A&G Expense Including Property Insurance Expense | \$ 36,145 | Line 35 + Line 36 | 37 |
| 38 | | | | 38 |
| 39 | <u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u> | | | 39 |
| 40 | Transmission Plant & Incentive Transmission Plant | \$ 5,763,584 | Statement AD; Line 25 | 40 |
| 41 | Transmission Related Electric Miscellaneous Intangible Plant | - | Shall be Zero | 41 |
| 42 | Transmission Related General Plant | 42,087 | Statement AD; Line 29 | 42 |
| 43 | Transmission Related Common Plant | 94,777 | Statement AD; Line 31 | 43 |
| 44 | Total Transmission Related Investment in Plant | \$ 5,900,448 | Sum Lines 40 thru 43 | 44 |
| 45 | | | | 45 |
| 46 | Total Transmission Plant & Incentive Transmission Plant | \$ 5,763,584 | Line 40 Above | 46 |
| 47 | Total Steam Production Plant | 545,863 | Statement AD; Line 1 | 47 |
| 48 | Total Nuclear Production Plant | - | Shall be Zero | 48 |
| 49 | Total Other Production Plant | 518,972 | Statement AD; Line 7 | 49 |
| 50 | Total Distribution Plant | 6,717,398 | Statement AD; Line 9 | 50 |
| 51 | Transmission Related Electric Miscellaneous Intangible Plant | - | Shall be Zero | 51 |
| 52 | Total General Plant | 406,192 | Statement AD; Line 17 | 52 |
| 53 | Total Common Plant | 914,720 | Statement AD; Line 19 | 53 |
| 54 | Total Plant in Service Excluding SONGS | \$ 14,866,729 | Sum Lines 46 thru 53 | 54 |
| 55 | | | | 55 |
| 56 | Transmission Property Insurance and Tax Allocation Factor ¹ | 39.69% | Line 44 / Line 54 | 56 |

¹ Used to allocate property insurance in conformance with TO4 Settlement.

SAN DIEGO GAS & ELECTRIC COMPANY
2018 Citizens Direct Maintenance
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Account | Description | Amounts | Line No. |
|-------------|-----------------|---|---------------|-------------|
| 1 | 6110020 | SALARIES-MANAGEMENT STRAIGHT-TIME | \$ - | 1 |
| 2 | 6110030 | SALARIES-MANAGEMENT TIME AND ONE HALF | 1 | 2 |
| 3 | 6110080 | SALARIES-CLERICAL AND TECHNICAL STRAIGH | - | 3 |
| 4 | 6110090 | SALARIES-CLERICAL AND TECHNICAL TIME AN | - | 4 |
| 5 | 6110100 | SALARIES-CLERICAL AND TECHNICAL DOUBLE | - | 5 |
| 6 | 6110110 | SALARIES-UNION STRAIGHT-TIME | 24 | 6 |
| 7 | 6110120 | SALARIES-UNION TIME AND ONE HALF | 2 | 7 |
| 8 | 6110130 | SALARIES-UNION DOUBLE TIME | 8 | 8 |
| 9 | 6110335 | SALARIES-DELAYED LUNCH PREMIUM | 0 | 9 |
| 10 | 6130020 | EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY | 2 | 10 |
| 11 | 6220007 | SRV-CONTRACTORS-TIME & EQUIPMENT | 14 | 11 |
| 12 | 6220100 | SRV-TREE TRIMMING | 2 | 12 |
| 13 | 6220600 | SRV-CONSULTING-OTHER | - | 13 |
| 14 | 6220850 | SRV-VEHICLE & EQUIP RENTAL W/OPERATOR | - | 14 |
| 15 | 6221000 | SRV-CONSTRUCTION-ELECTRIC | 0 | 15 |
| 16 | 6231042 | HELICOPTER UTILIZATION | 37 | 16 |
| 17 | 6261050 | VEHICLE UTILIZATION-LABOR | 1 | 17 |
| 18 | 6262050 | VEHICLE UTILIZATION-NONLABOR | 4 | 18 |
| 19 | 9121100 | Vacation & Sick (Costing sheet) | 5 | 19 |
| 20 | 9121200 | ICP (Costing Sheet) | 1 | 20 |
| 21 | 9121400 | Public Liab.& Property Damage-Lab(CS) | 0 | 21 |
| 22 | 9121500 | Worker's Comp -Labor (Costing sheet) | 0 | 22 |
| 23 | 9121600 | Pension & Benefits - Labor | 0 | 23 |
| 24 | 9122300 | Payroll Taxes (Costing sheet) | 3 | 24 |
| 25 | 9122301 | Payroll Taxes ICP (Costing sheet) | 0 | 25 |
| 26 | 9122400 | Public Liab.& Property Damage-NonLab(CS) | 2 | 26 |
| 27 | 9122500 | Worker's Comp -Non Labor (Costing sheet) | 0 | 27 |
| 28 | 9122600 | Pension & Benefit - NonLabor | 7 | 28 |
| 30 | 9122900 | PENSION & BENEFIT - REFUNDABLE - NL | 5 | 30 |
| 31 | 9123100 | VACATION & SICK (CL) | 0 | 31 |
| 32 | 9123200 | ICP (CL) | 0 | 32 |
| 33 | 9123400 | PUBLIAB PROPDAM L(CL) | 0 | 33 |
| 34 | 9123500 | WK COMP-LABOR (CL) | 0 | 34 |
| 35 | 9123600 | PENSION & BENEFIT-NONREF-LBR (CL) | 0 | 35 |
| 36 | 9124300 | PAYROLL TAXES (CL) | 0 | 36 |
| 37 | 9124400 | PUBLIAB PROPDAM NL(CL) | 0 | 37 |
| 38 | 9124500 | WK COMP-NONLABOR (CL) | 0 | 38 |
| 39 | 9124600 | PENSION & BENEFIT-NONREF-NL (CL) | 0 | 39 |
| 40 | 9124900 | PENSION & BENEFIT-REF-NL (CL) | 0 | 40 |
| 41 | 9131150 | Purchasing Labor (Costing sheet) | 0 | 41 |
| 42 | 9131250 | Warehouse Labor (Costing sheet) | 1 | 42 |
| 43 | 9131700 | Shop Order Labor (costing sheet) | 0 | 43 |
| 44 | 9131850 | Small Tools Labor (Costing sheet) | 0 | 44 |
| 45 | 9131860 | Union Contract Labor (CS) | - | 45 |
| 46 | 9132150 | Purchasing NonLabor (Costing sheet) | 0 | 46 |
| 47 | 9132250 | Warehouse NonLabor (Costing sheet) | 0 | 47 |
| 48 | 9132300 | Exempt Matl Elec NonLabor (Costing sheet) | 1 | 48 |
| 49 | 9132700 | Shop Order NonLabor (costing sheet) | 0 | 49 |
| 50 | 9132850 | Small Tools NonLabor (Costing sheet) | 1 | 50 |
| 51 | | | | 51 |
| 52 | | Total Direct Maintenance Cost ^{1,2} | \$ 123 | 52 |
| 53 | | | | 53 |

¹ Reflects direct maintenance expenses incurred on the 30-mile Border-East segment of the Sunrise Powerlink, which are tracked via a specific work order.

² To the extent Citizen's leases 50% of the transfer capability of the Border-East Line, 50% of these costs is reflected in Statement BK2 - Attachment 2; Section 1; Page 1.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Acct | Description | (a) Total Per Books | (b) Excluded Expenses | (c) = (a) - (b) Total Adjusted | Reference | Line No. |
|----------|-----------|---|---------------------------|-----------------------------|--------------------------------------|----------------------------|----------|
| | | <i>Electric Transmission Operation</i> | | | | | |
| 1 | 560 | Operation Supervision and Engineering | \$ 6,649 | \$ - | \$ 6,649 | Form 1; Page 321; Line 83 | 1 |
| 2 | 561.1 | Load Dispatch - Reliability | 544 | - | 544 | Form 1; Page 321; Line 85 | 2 |
| 3 | 561.2 | Load Dispatch - Monitor and Operate Transmission System | 1,624 | - | 1,624 | Form 1; Page 321; Line 86 | 3 |
| 4 | 561.3 | Load Dispatch - Transmission Service and Scheduling | 228 | - | 228 | Form 1; Page 321; Line 87 | 4 |
| 5 | 561.4 | Scheduling, System Control and Dispatch Services | 5,880 | 5,878 | 3 | Form 1; Page 321; Line 88 | 5 |
| 6 | 561.5 | Reliability, Planning and Standards Development | 161 | - | 161 | Form 1; Page 321; Line 89 | 6 |
| 7 | 561.6 | Transmission Service Studies | - | - | - | Form 1; Page 321; Line 90 | 7 |
| 8 | 561.7 | Generation Interconnection Studies | 2 | - | 2 | Form 1; Page 321; Line 91 | 8 |
| 9 | 561.8 | Reliability, Planning and Standards Development Services | 3,340 | 2,718 | 622 | Form 1; Page 321; Line 92 | 9 |
| 10 | 562 | Station Expenses ¹ | 8,343 | 8,343 | - | Form 1; Page 321; Line 93 | 10 |
| 11 | 563 | Overhead Line Expenses | 4,406 | - | 4,406 | Form 1; Page 321; Line 94 | 11 |
| 12 | 564 | Underground Line Expenses | - | - | - | Form 1; Page 321; Line 95 | 12 |
| 13 | 565 | Transmission of Electricity by Others | - | - | - | Form 1; Page 321; Line 96 | 13 |
| 14 | 566 | Misc. Transmission Expenses | 18,342 | 3,046 | 15,296 | Form 1; Page 321; Line 97 | 14 |
| 15 | 567 | Rents | 2,890 | - | 2,890 | Form 1; Page 321; Line 98 | 15 |
| 16 | | | | | | | 16 |
| 17 | | Total Electric Transmission Operation | \$ 52,409 | \$ 19,985 | \$ 32,424 | Sum Lines 1 thru 15 | 17 |
| 18 | | | | | | | 18 |
| 19 | | <i>Electric Transmission Maintenance</i> | | | | | 19 |
| 20 | 568 | Maintenance Supervision and Engineering | \$ 2,329 | \$ - | \$ 2,329 | Form 1; Page 321; Line 101 | 20 |
| 21 | 569 | Maintenance of Structures | 10 | - | 10 | Form 1; Page 321; Line 102 | 21 |
| 22 | 569.1 | Maintenance of Computer Hardware | 1,322 | - | 1,322 | Form 1; Page 321; Line 103 | 22 |
| 23 | 569.2 | Maintenance of Computer Software | 1,942 | - | 1,942 | Form 1; Page 321; Line 104 | 23 |
| 24 | 569.3 | Maintenance of Communication Equipment | - | - | - | Form 1; Page 321; Line 105 | 24 |
| 25 | 569.4 | Maintenance of Misc. Regional Transmission Plant | 165 | - | 165 | Form 1; Page 321; Line 106 | 25 |
| 26 | 570 | Maintenance of Station Equipment ¹ | 14,935 | 14,935 | - | Form 1; Page 321; Line 107 | 26 |
| 27 | 571 | Maintenance of Overhead Lines ² | 14,792 | 14,792 | - | Form 1; Page 321; Line 108 | 27 |
| 28 | 572 | Maintenance of Underground Lines ¹ | 671 | 671 | - | Form 1; Page 321; Line 109 | 28 |
| 29 | 573 | Maintenance of Misc. Transmission Plant | - | - | - | Form 1; Page 321; Line 110 | 29 |
| 30 | | | | | | | 30 |
| 31 | | Total Electric Transmission Maintenance | \$ 36,166 | \$ 30,398 | \$ 5,768 | Sum Lines 20 thru 29 | 31 |
| 32 | | | | | | | 32 |
| 33 | | Total Electric Transmission O&M Expenses | \$ 88,575 | \$ 50,382 | \$ 38,193 | Line 17 + Line 31 | 33 |
| 34 | | | | | | | 34 |
| 35 | 413 | Transmission Operation Expenses Charged to Citizens ³ | 691 | - | 691 | AH-4; Line 1; Col. c | 35 |
| 36 | | | | | | | 36 |
| 37 | | Total Adjusted Electric Transmission O&M Expenses | \$ 89,266 | \$ 50,382 | \$ 38,884 | Line 33 + Line 35 | 37 |
| 38 | | | | | | | 38 |
| 39 | | | | | | | 39 |
| 40 | | Excluded Expenses (recovery method in parentheses) | | | | | 40 |
| 41 | 561.4 | Scheduling, System Control and Dispatch Services (ERRA) | | \$ 5,878 | | | 41 |
| 42 | 561.8 | Reliability, Planning and Standards Development Services (ERRA) | | 2,718 | | | 42 |
| 43 | 562 | Station Expenses ¹ | | 8,343 | | | 43 |
| 44 | 563 | Overhead Line Expenses | | - | | | 44 |
| 45 | 565 | Transmission of Electricity by Others (ERRA) | | - | | | 45 |
| 46 | 566 | Misc. Transmission Expenses: | | | | | 46 |
| 47 | | Century Energy Systems Balancing Account (CES-21BA) | \$ (35) | | | | 47 |
| 48 | | Hazardous Substance Cleanup Cost Memo Account (HSCCMA) | 7 | | | | 48 |
| 49 | | ISO Grid Management Costs (ERRA) | 2,300 | | | | 49 |
| 50 | | Reliability Services (RS rates) | 461 | | | | 50 |
| 51 | | Other (TRBAA, TACBAA) | 312 | 3,046 | | | 51 |
| 52 | 570 | Maintenance of Station Equipment ¹ | | 14,935 | | | 52 |
| 53 | 571 | Maintenance of Overhead Lines ² | | 14,792 | | | 53 |
| 54 | 572 | Maintenance of Underground Lines ¹ | | 671 | | | 54 |
| 55 | | | | | | | 55 |
| 56 | | Total Excluded Expenses | | \$ 50,382 | | | 56 |
| 57 | | | | | | | 57 |
| 58 | | | | | | | 58 |
| 59 | | ¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section C - numbers 38 and 39). As a result, such items are excluded in Column b. | | | | | 59 |
| 60 | | | | | | | 60 |
| 61 | | ² Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1. | | | | | 61 |
| 62 | | ³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2018, which is added back to derive Total Adjusted Electric Transmission O&M Expenses. | | | | | 62 |
| 63 | | | | | | | 63 |
| 64 | | | | | | | 64 |

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Acct | Description | (a) Total Per Books | (b) Excluded Expenses | (c) = (a) - (b) Total Adjusted | Reference | Line No. |
|----------|--------------|--|---------------------------|-----------------------------|--------------------------------------|----------------------------|----------|
| | | <u>Administrative & General</u> | | | | | |
| 1 | 920 | A&G Salaries | \$ 38,528 | \$ - | \$ 38,528 | Form 1; Page 323; Line 181 | 1 |
| 2 | 921 | Office Supplies & Expenses | 8,714 | 1 | 8,713 | Form 1; Page 323; Line 182 | 2 |
| 3 | 922 | Less: Administrative Expenses Transferred-Credit | (10,240) | - | (10,240) | Form 1; Page 323; Line 183 | 3 |
| 4 | 923 | Outside Services Employed | 93,646 | 334 | 93,313 | Form 1; Page 323; Line 184 | 4 |
| 5 | 924 | Property Insurance | 5,523 | - | 5,523 | Form 1; Page 323; Line 185 | 5 |
| 6 | 925 | Injuries & Damages | 112,646 | 103 | 112,543 | Form 1; Page 323; Line 186 | 6 |
| 7 | 926 | Employee Pensions & Benefits | 48,997 | 344 | 48,653 | Form 1; Page 323; Line 187 | 7 |
| 8 | 927 | Franchise Requirements | 131,978 | 131,978 | - | Form 1; Page 323; Line 188 | 8 |
| 9 | 928 | Regulatory Commission Expenses | 20,960 | 10,076 | 10,884 | Form 1; Page 323; Line 189 | 9 |
| 10 | 929 | Less: Duplicate Charges (Company Energy Use) | (1,622) | - | (1,622) | Form 1; Page 323; Line 190 | 10 |
| 11 | 930.1 | General Advertising Expenses | 243 | 243 | - | Form 1; Page 323; Line 191 | 11 |
| 12 | 930.2 | Miscellaneous General Expenses | 7,564 | 2,000 | 5,564 | Form 1; Page 323; Line 192 | 12 |
| 13 | 931 | Rents | 11,844 | - | 11,844 | Form 1; Page 323; Line 193 | 13 |
| 14 | 935 | Maintenance of General Plant | 9,056 | 65 | 8,991 | Form 1; Page 323; Line 196 | 14 |
| 15 | | | | | | | 15 |
| 16 | | Total Administrative & General Expenses | \$ 477,838 | \$ 145,143 | \$ 332,695 | Sum Lines 1 thru 14 | 16 |
| 17 | | | | | | | 17 |
| 18 | 413 | Transmission Related A&G Expenses Charged to Citizens ¹ | 520 | - | 520 | AH-4; Line 3; Col. c | 18 |
| 19 | | | | | | | 19 |
| 20 | | Total Adjusted Administrative & General Expenses | \$ 478,359 | \$ 145,143 | \$ 333,216 | Line 16 + Line 18 | 20 |
| 21 | | | | | | | 21 |
| 22 | | | | | | | 22 |
| 23 | | <u>Excluded Expenses:</u> | | | | | 23 |
| 24 | 921 | Litigation expenses (ERRA) | | \$ 1 | | | 24 |
| 25 | 923 | Litigation expenses (ERRA) | | 334 | | | 25 |
| 26 | 925 | CPUC energy efficiency programs | 103 | | | | 26 |
| 27 | | Injuries & Damages | - | 103 | | | 27 |
| 28 | 926 | CPUC energy efficiency programs | | 344 | | | 28 |
| 29 | 927 | Franchise Requirements | | 131,978 | | | 29 |
| 30 | 928 | CPUC energy efficiency programs | - | | | | 30 |
| 31 | | CPUC Intervenor Funding Expense - Transmission | - | | | | 31 |
| 32 | | CPUC Intervenor Funding Expense - Distribution | 1,334 | | | | 32 |
| 33 | | CPUC reimbursement fees | 8,601 | | | | 33 |
| 34 | | Litigation expenses - Litigation Cost Memorandum Account (LCMA) | 141 | 10,076 | | | 34 |
| 35 | 930.1 | General Advertising Expenses | | 243 | | | 35 |
| 36 | 930.2 | CPUC energy efficiency programs | - | | | | 36 |
| 37 | | Abandoned Projects | 2,000 | 2,000 | | | 37 |
| 38 | 935 | Hazardous Substances-Hazardous Substance Cleanup Cost Account | | 65 | | | 38 |
| 39 | | | | | | | 39 |
| 40 | | Total Excluded Expenses | | \$ 145,143 | | | 40 |
| 41 | | | | | | | 41 |
| 42 | | | | | | | 42 |
| 43 | ¹ | Amount represents the Non-Direct A&G expenses billed to Citizens in 2018, which is added back to derive Total Adjusted A&G Expenses. | | | | | 43 |
| 44 | | | | | | | 44 |

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of Appendix X Allocated O&M and A&G Costs Paid by Citizens
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Description | (a) Jan-May 2018 Invoice ¹ | (b) Jun-Dec 2018 Invoice ² | (c) = (a) + (b) Total 2018 Billing | Line No. |
|----------|---|---|---|--|----------|
| 1 | Direct and Non-Direct O&M Expenses ³ | \$ 303 | \$ 388 | \$ 691 | 1 |
| 2 | | | | | 2 |
| 3 | Transmission Related A&G Expenses ⁵ | \$ 217 | \$ 304 | \$ 520 | 3 |
| 4 | | | | | 4 |

- ¹ Column a reflects Citizens Appendix X Cycle 6 Filing allocated costs.
- ² Column b reflects Citizens Appendix X Cycle 7 Filing allocated costs.
- ³ From SAP Account 7000716, which was created to track Citizens O&M Expense.
- ⁴ The O&M amount shown in Column c; Line 1 is added back to transmission O&M on Page AH-2; Line 35.
- ⁵ From SAP Account 7000717, which was created to track Citizens A&G Expense.
- ⁶ The A&G amount shown in Column c; Line 3 is added back to transmission A&G on Page AH-3; Line 18.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | Amounts | Reference | Line No. |
|----------|---|-------------------|---------------------|----------|
| 1 | Production Wages & Salaries (Includes Steam & Other Power Supply) | \$ 11,683 | | 1 |
| 2 | | | | 2 |
| 3 | Transmission Wages & Salaries ¹ | 11,970 | AI-1; Line 44 | 3 |
| 4 | | | | 4 |
| 5 | Transmission Wages & Salaries ² | 10,516 | AI-1; Line 42 | 5 |
| 6 | | | | 6 |
| 7 | Distribution Wages & Salaries | 44,880 | | 7 |
| 8 | | | | 8 |
| 9 | Customer Accounts Wages & Salaries | 17,573 | | 9 |
| 10 | | | | 10 |
| 11 | Customer Services and Informational Wages & Salaries | 18,900 | | 11 |
| 12 | | | | 12 |
| 13 | Sales Wages & Salaries | - | | 13 |
| 14 | | | | 14 |
| 15 | Total Operating & Maintenance Wages & Salaries | <u>\$ 115,521</u> | Sum Lines 1 thru 13 | 15 |
| 16 | | | | 16 |
| 17 | Transmission Wages and Salaries Allocation Factor | <u>10.36%</u> | Line 3 / Line 15 | 17 |

¹ Excludes FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

² Reflects FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Transmission Wages & Salaries
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Account | Description | Amounts ¹ | Exclusions ² | Line No. |
|----------|--|--|----------------------|-------------------------|----------|
| 1 | 560100E | OPERATION SUPERVISION | \$ 1,982 | | 1 |
| 2 | 560200E | OPERATION ENGINEERING | 1,154 | | 2 |
| 3 | 561100E | LOAD DISPATCHING - RELIABILITY | 385 | | 3 |
| 4 | 561200E | LOAD DISPATCHING - MONITOR & OPERATE SYSTEM | 811 | | 4 |
| 5 | 561300E | LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING | 159 | | 5 |
| 6 | 561400E | SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES | - | | 6 |
| 7 | 561500E | RELIABILITY, PLANNING & STANDARDS DEVELOPMENT | 112 | | 7 |
| 8 | 561600E | TRANSMISSION SERVICE STUDIES | - | | 8 |
| 9 | 561700E | GENERATION INTERCONNECTION STUDIES | 1 | | 9 |
| 10 | 561800E | RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES | 355 | | 10 |
| 11 | 562000E | STATION EXPENSES | 51 | \$ 51 | 11 |
| 12 | 562100E | STATION OPERATION EXPENSE | 1,889 | 1,889 | 12 |
| 13 | 563100E | OPERATION OVERHEAD LINES | 326 | | 13 |
| 14 | 563200E | ENCROACHMENTS OVERHEAD R/W | - | | 14 |
| 15 | 564000E | UNDERGROUND LINE EXPENSES | - | - | 15 |
| 16 | 566000E | MISCELLANEOUS TRANSMISSION EXPENSES | 3,995 | | 16 |
| 17 | 567000E | RENTS | - | | 17 |
| 18 | 568100E | MAINTENANCE SUPERVISION | 772 | | 18 |
| 19 | 568200E | MAINTENANCE ENGINEERING | 7 | | 19 |
| 20 | 569000E | MAINTENANCE OF STRUCTURES | - | | 20 |
| 21 | 569100E | MAINTENANCE OF COMPUTER HARDWARE | 732 | | 21 |
| 22 | 569200E | MAINTENANCE OF COMPUTER SOFTWARE | 716 | | 22 |
| 23 | 569400E | MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT | - | | 23 |
| 24 | 570000E | MAINTENANCE OF STATION EQUIPMENT | 347 | 347 | 24 |
| 25 | 570100E | MAINTENANCE OF STATION EQUIPMENT GENERAL | 5,343 | 5,343 | 25 |
| 26 | 570121E | RTU SUPERVISORY EQUIPMENT | 427 | | 26 |
| 27 | 570122E | TELEMETER SYSTEM MAINTENANCE | 36 | | 27 |
| 28 | 570200E | MAINTENANCE STATION EQUIPMENT CLEAN TREAT | 375 | 375 | 28 |
| 29 | 570600E | MAINTENANCE STATION EQUIPMENT | 186 | 186 | 29 |
| 30 | 570700E | SAN ONOFRE SUBSTATION | 48 | 48 | 30 |
| 31 | 571000E | MAINTENANCE OF OVERHEAD LINES | 674 | 674 | 31 |
| 32 | 571100E | MAINTENANCE OF OVERHEAD LINES GENERAL | 666 | 666 | 32 |
| 33 | 571120E | TRAINING IN HOTSTICK MAINTENANCE | 8 | 8 | 33 |
| 34 | 571200E | MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING | 70 | 70 | 34 |
| 35 | 571310E | MAINTENANCE OF OVERHEAD INSULATOR WASHING | 424 | 424 | 35 |
| 36 | 571700E | ACCESS & PATROL ROAD MAINTENANCE | 113 | 113 | 36 |
| 37 | 571800E | CONSTRUCTION RELATED EXPENSES | 1 | 1 | 37 |
| 38 | 571960E | OH PREV MAINT - FOLLOW-UP | 30 | 30 | 38 |
| 39 | 572000E | MAINTENANCE OF UNDERGROUND LINES | 291 | 291 | 39 |
| 40 | 573000E | MAINTENANCE OF MISCELLANEOUS TRANSMISSION | - | | 40 |
| 41 | | | | | 41 |
| 42 | Total Transmission Wages & Salaries | | \$ 22,486 | \$ 10,516 | 42 |
| 43 | | | | | 43 |
| 44 | Total Adjusted Citizens Transmission Wages & Salaries | | | \$ 11,970 | 44 |
| 45 | | | | | 45 |

¹ Ties to FERC Form 1; Page 354; Line 21; Col. b.

² Citizens should exclude expenses associated with substation, underground, and overhead maintenance.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

Depreciation and Amortization Expense

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | Amounts | Reference | Line No. | |
|-------------|------------------------------------|------------|-----------|--------------|---|
| 1 | Common Plant Depreciation Expense | 336; 11; f | \$ 77,430 | AJ-1; Line 3 | 1 |
| 2 | | | | | 2 |
| 3 | General Plant Depreciation Expense | 336; 10; f | \$ 17,871 | AJ-2; Line 1 | 3 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

COMMON PLANT

| Line No. | Month | Description | Amounts | Reference | Line No. |
|----------|--------|---|------------------|--|----------|
| 1 | Dec-18 | Total Common Plant Per Book | \$ 105,333 | 2018 Form 1; Page 356.2; Accts 303 to 398 2018 Form 1; Page 356.1; Electric (Line 1 x Line 2); Form 1; Page 336; Line 11; Col. f | 1 |
| 2 | | Electric Split of Common Utility Plant | 73.51% | | 2 |
| 3 | | Total Common Expense to Electric Per Book | \$ 77,430 | | 3 |
| 4 | | | | | 4 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

GENERAL PLANT

| Line No. | Month | FERC General Plant Expense | Reference | Line No. |
|----------|--------|----------------------------|-----------------------------------|----------|
| 1 | Dec-18 | \$ 17,871 | Form 1; Page 336; Line 10; Col. f | 1 |
| 2 | | | | 2 |

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | Amounts | Reference | Line No. |
|----------|--|---------------|------------------------------------|----------|
| 1 | Total Property Taxes ¹ | \$ 111,921 | | 1 |
| 2 | | | | 2 |
| 3 | Less: Other Taxes (Business license taxes) ² | - | Not Applicable to 2018 Base Period | 3 |
| 4 | | | | 4 |
| 5 | Net Property Taxes | \$ 111,921 | Line 1 + Line 3 | 5 |
| 6 | | | | 6 |
| 7 | Add: Citizens Allocated Portion of Property Taxes ³ | \$ 632 | AK-1; Line 1; Col. c | 7 |
| 8 | | | | 8 |
| 9 | Adjusted Property Taxes | \$ 112,552 | Line 5 + Line 7 | 9 |
| 10 | | | | 10 |
| 11 | Less: SONGS Property Taxes | (796) | | 11 |
| 12 | | | | 12 |
| 13 | Total Property Taxes Expense | \$ 111,757 | Line 9 + Line 11 | 13 |
| 14 | | | | 14 |
| 15 | <u>Derivation of Citizens Border-East Line Transmission Property Tax Allocation Factor:</u> | | | |
| 16 | Citizens Border-East Line (FERC Acct No. 104) | \$ 85,194 | Lease Agreement | 16 |
| 17 | | | | 17 |
| 18 | Total Steam Plant | \$ 545,863 | Statement AD; Line 1 | 18 |
| 19 | Total Nuclear Plant | - | Shall Be Zero | 19 |
| 20 | Total Other Production Plant | 518,972 | Statement AD; Line 7 | 20 |
| 21 | Total Distribution Plant | 6,717,398 | Statement AD; Line 9 | 21 |
| 22 | Total Transmission Plant ⁴ | 5,763,584 | Statement AD; Line 11 | 22 |
| 23 | Total Miscellaneous Intangible Plant ⁵ | 177,255 | Statement AD; Line 15 | 23 |
| 24 | Total General Plant | 406,192 | Statement AD; Line 17 | 24 |
| 25 | Total Common Plant | 914,720 | Statement AD; Line 19 | 25 |
| 26 | Total Plant in Service Excluding SONGS | \$ 15,043,984 | Sum Lines 18 through 25 | 26 |
| 27 | | | | 27 |
| 28 | Citizens Border-East Line Property Tax Allocation Factor | 0.57% | Line 16 / Line 26 | 28 |
| 29 | | | | 29 |
| 30 | Citizens Border-East Line Property Taxes Expense | \$ 633 | Line 13 x Line 28 | 30 |
| 31 | | | | 31 |
| 32 | | | | 32 |
| 33 | Total Payroll Taxes Expense ⁶ | \$ 13,440 | | 33 |
| 34 | | | | 34 |
| 35 | Add: Citizens Allocated Portion of Payroll Taxes ⁷ | 24 | AK-1; Line 3; Col. c | 35 |
| 36 | | | | 36 |
| 37 | Total Transmission Payroll Tax Expense | \$ 13,464 | Line 33 + Line 35 | 37 |
| 38 | | | | 38 |
| 39 | Transmission Wages and Salaries Allocation Factor | 10.36% | Statement AI; Line 17 | 39 |
| 40 | | | | 40 |
| 41 | Transmission Related Payroll Taxes Expense | \$ 1,395 | Line 37 x Line 39 | 41 |

¹ Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i.

² Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 263; Line 4; Col. i.

³ Reflects the Property Taxes allocated and charged to Citizens during the 2018 Base Period, as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i.

⁴ Includes 13 Month weighted average of \$85.2M Citizens Lease amount shown in AD-6; Line 21.

⁵ For Citizens Border-East Line Property Tax Allocation Factor purposes, Misc Intangible Plant is included in Total Plant in Service per the Appendix X tariff.

⁶ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

⁷ Reflects the Payroll Taxes allocated and charged to Citizens during 2018 Base Period, as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of Appendix X Property and Payroll Tax Expense Applicable to Citizens
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Description | (a) Jan-May 2018 Invoice ¹ | (b) Jun-Dec 2018 Invoice ² | (c) = (a) + (b) Total 2018 Billing | Reference | Line No. |
|----------|---|---|---|--|-----------|---|
| 1 | Citizens Property Tax Expenses ³ | \$ 269 | \$ 363 | \$ 632 | | 1 |
| 2 | | | | | | Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i |
| 3 | Citizens Payroll Tax Expenses ⁵ | \$ 11 | \$ 14 | \$ 24 | | 3 |
| 4 | | | | | | Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i |

- ¹ Column a reflects Citizens Appendix X Cycle 6 Filing allocated costs.
- ² Column b reflects Citizens Appendix X Cycle 7 Filing allocated costs.
- ³ From SAP Account 6610009, which was created to track Citizens Property Tax Expense.
- ⁴ The Property Tax amount shown in Line 1; Col. c is added back to Property Tax on Statement AK; Line 7.
- ⁵ From SAP Account 6710062, which was created to track Citizens Payroll Tax Expense.
- ⁶ The Payroll Tax amount shown in Line 3; Col. c is added back to Payroll Tax on Statement AK; Line 35.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | Working Cash | 13-Months Average Balance | Reference | Line No. |
|----------|---|----------------------------|------------------------------|-----------------------------------|----------|
| 1 | A. Plant Materials and Operating Supplies ¹ | 450.1; Sch. Pg. 227; 12; c | \$ 133,752 | AL-1; Line 18 | 1 |
| 2 | | | | | 2 |
| 3 | Transmission Plant Allocation Factor | | 39.34% | Statement AD; Line 35 | 3 |
| 4 | | | | | 4 |
| 5 | Transmission Related Materials and Supplies | | \$ 52,623 | Line 1 x Line 3 | 5 |
| 6 | | | | | 6 |
| 7 | B. Prepayments ¹ | 450.1; Sch. Pg. 110; 57; c | \$ 50,549 | AL-2; Line 18 | 7 |
| 8 | | | | | 8 |
| 9 | Transmission Related Prepayments | | \$ 19,888 | Line 3 x Line 7 | 9 |
| 10 | | | | | 10 |
| 11 | <u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u> | | | | |
| 12 | Transmission O&M Expense | | \$ 38,884 | Statement AH; Line 17 | 12 |
| 13 | Transmission Related A&G Expense - Excl. Intervenor Funding Expense | | 36,145 | Statement AH; Line 37 | 13 |
| 14 | CPUC Intervenor Funding Expense - Transmission | | - | Negative of Statement AH; Line 23 | 14 |
| 15 | Total | | \$ 75,029 | Sum Lines 12 thru 14 | 15 |
| 16 | | | | | 16 |
| 17 | One Eighth O&M Rule | | 12.50% | FERC Method = 1/8 of O&M Expense | 17 |
| 18 | | | | | 18 |
| 19 | Transmission Related Cash Working Capital - Retail Customers | | \$ 9,379 | Line 15 x Line 17 | 19 |

¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

| Line No. | Month | Total Electric Plant Materials & Supplies | Reference | Line No. |
|----------|---------------------------------|---|---|----------|
| 1 | Dec-17 | \$ 132,643 | SDG&E Records | 1 |
| 2 | Jan-18 | 134,208 | | 2 |
| 3 | Feb | 135,385 | | 3 |
| 4 | Mar | 134,442 | | 4 |
| 5 | Apr | 134,325 | | 5 |
| 6 | May | 135,868 | | 6 |
| 7 | Jun | 135,468 | | 7 |
| 8 | Jul | 134,524 | | 8 |
| 9 | Aug | 133,917 | | 9 |
| 10 | Sep | 132,782 | | 10 |
| 11 | Oct | 131,467 | | 11 |
| 12 | Nov | 131,440 | | 12 |
| 13 | Dec-18 | 132,306 | SDG&E Records | 13 |
| 14 | | | | 14 |
| 15 | Total 13 Months | \$ 1,738,775 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | 16 |
| 17 | | | | 17 |
| 18 | 13-Month Average Balance | \$ 133,752 | Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col. c | 18 |
| 19 | | | | 19 |

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

| Line No. | Month | Total Electric Plant Prepayments | Reference | Line No. |
|----------|-------------------------|----------------------------------|---|----------|
| 1 | Dec-17 | \$ 43,099 | SDG&E Records | 1 |
| 2 | Jan-18 | 37,328 | | 2 |
| 3 | Feb | 30,245 | | 3 |
| 4 | Mar | 30,202 | | 4 |
| 5 | Apr | 51,241 | | 5 |
| 6 | May | 33,487 | | 6 |
| 7 | Jun | 29,000 | | 7 |
| 8 | Jul | 74,431 | | 8 |
| 9 | Aug | 73,591 | | 9 |
| 10 | Sep | 70,741 | | 10 |
| 11 | Oct | 68,607 | | 11 |
| 12 | Nov | 59,656 | | 12 |
| 13 | Dec-18 | 55,513 | SDG&E Records | 13 |
| 14 | | | | 14 |
| 15 | Total 13 Months | \$ 657,141 | Sum Lines 1 thru 13 | 15 |
| 16 | | | | 16 |
| 17 | | | | 17 |
| 18 | 13-Month Average | \$ 50,549 | Form 1; Page 450.1; Sch. Pg. 110; Line 57; Col. c | 18 |
| 19 | | | | 19 |

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR - Workpapers
Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | FERC Form 1 Page; Line; Col. | Amounts | Reference | Line No. |
|----------|--|------------|---------------------------------|----------|
| 1 | Transmission Related Amortization of Investment Tax Credits | \$ (265) | | 1 |
| 2 | | | | 2 |
| 3 | Transmission Related Amortization of Excess Deferred Tax Liabilities | | | 3 |
| 4 | FERC Account 190 | 1,043 | AR-1; Line 5 + Line 21; Col. c | 4 |
| 5 | FERC Account 282 | (3,835) | AR-1; Line 10 + Line 26; Col. c | 5 |
| 6 | FERC Account 283 | - | AR-1; Line 15 + Line 31; Col. c | 6 |
| 7 | Total Transmission Related Amortization of Excess Deferred Tax Liabilities | \$ (2,792) | Sum Lines 4 thru 6 | 7 |
| 8 | | | | 8 |
| 9 | Other Federal Tax Adjustments ¹ | - | Shall be Zero | 9 |
| 10 | | | | 10 |
| 11 | Total Federal Tax Adjustments ² | \$ (3,056) | Sum Lines 1, 7, 9 | 11 |

¹ Will not be populated unless a modification of the current Appendix X is filed.

² Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES
Base Period 12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Description | (a) Excess Reserve Protected | (b) Excess Reserve Unprotected | (c) = [(a) + (b)] Total | Reference | Line No. |
|----------|---|------------------------------------|--------------------------------------|----------------------------|--|----------|
| 1 | Account 190 (Non-Citizens) | | | | | 1 |
| 2 | Compensation Related Items | \$ - | \$ - | \$ - | | 2 |
| 3 | Post Retirement Benefits | - | - | - | | 3 |
| 4 | Net Operating Loss | 992 | - | 992 | SDG&E Records Sum Lines 2 thru 4 | 4 |
| 5 | Total of Account 190 | <u>\$ 992</u> | <u>-</u> | <u>\$ 992</u> | | 5 |
| 6 | | | | | | 6 |
| 7 | Account 282 (Non-Citizens) | | | | | 7 |
| 8 | Accumulated Depreciation Timing Differences | \$ (2,359) | \$ (1,296) | \$ (3,655) | Form 1; Page 450.1; Sch. Pg 274; Line 2; Col k | 8 |
| 9 | | - | - | - | | 9 |
| 10 | Total of Account 282 | <u>\$ (2,359)</u> | <u>\$ (1,296)</u> | <u>\$ (3,655)</u> | Sum Lines 8 thru 9 | 10 |
| 11 | | | | | | 11 |
| 12 | Account 283 (Non-Citizens) | | | | | 12 |
| 13 | Ad Valorem Taxes | \$ - | \$ - | \$ - | | 13 |
| 14 | | - | - | - | | 14 |
| 15 | Total of Account 283 | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | Sum Lines 13 thru 14 | 15 |
| 16 | | | | | | 16 |
| 17 | | | | | | 17 |
| 18 | Account 190 (Citizens) | | | | | 18 |
| 19 | Net Operating Loss | \$ 51 | \$ - | \$ 51 | SDG&E Records | 19 |
| 20 | | - | - | - | | 20 |
| 21 | Total of Account 190 | <u>\$ 51</u> | <u>-</u> | <u>\$ 51</u> | Sum Lines 19 thru 20 | 21 |
| 22 | | | | | | 22 |
| 23 | Account 282 (Citizens) | | | | | 23 |
| 24 | Accumulated Depreciation Timing Differences | \$ (180) | \$ - | \$ (180) | Form 1; Page 450.1; Sch. Pg 274; Line 2; Col k | 24 |
| 25 | | - | - | - | | 25 |
| 26 | Total of Account 282 | <u>\$ (180)</u> | <u>-</u> | <u>\$ (180)</u> | Sum Lines 24 thru 25 | 26 |
| 27 | | | | | | 27 |
| 28 | Account 283 (Citizens) | | | | | 28 |
| 29 | | \$ - | \$ - | \$ - | | 29 |
| 30 | | - | - | - | | 30 |
| 31 | Total of Account 283 | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | Sum Lines 29 thru 30 | 31 |

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | | FERC Form 1 Page; Line; Col. | Amounts | Reference | Line No. |
|----------|---|---------------------------------|--------------------|---------------------------|---------------------------|
| 1 | <u>Long-Term Debt Component - Denominator:</u> | | | | 1 |
| 2 | Bonds (Acct 221) | 112; 18; c | \$ 4,776,266 | | 2 |
| 3 | Less: Reacquired Bonds (Acct 222) | 112; 19; c | - | | 3 |
| 4 | Other Long-Term Debt (Acct 224) | 112; 21; c | - | | 4 |
| 5 | Unamortized Premium on Long-Term Debt (Acct 225) | 112; 22; c | - | | 5 |
| 6 | Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) | 112; 23; c | (12,610) | | 6 |
| 7 | LTD = Long Term Debt | | \$ 4,763,656 | Sum Lines 2 thru 6 | 7 |
| 8 | | | | | 8 |
| 9 | <u>Long-Term Debt Component - Numerator:</u> | | | | 9 |
| 10 | Interest on Long-Term Debt (Acct 427) | 117; 62; c | \$ 200,012 | | 10 |
| 11 | Amort. of Debt Disc. and Expense (Acct 428) | 117; 63; c | 3,451 | | 11 |
| 12 | Amortization of Loss on Reacquired Debt (Acct 428.1) | 117; 64; c | 2,799 | | 12 |
| 13 | Less: Amort. of Premium on Debt-Credit (Acct 429) | 117; 65; c | - | | 13 |
| 14 | Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) | 117; 66; c | - | | 14 |
| 15 | i = LTD interest | | \$ 206,263 | Sum Lines 10 thru 14 | 15 |
| 16 | | | | | 16 |
| 17 | <u>Cost of Long-Term Debt:</u> | | <u>4.33%</u> | Line 15 / Line 7 | 17 |
| 18 | | | | | 18 |
| 19 | <u>Preferred Equity Component:</u> | | | | 19 |
| 20 | PF = Preferred Stock (Acct 204) | 112; 3; c | \$ - | | 20 |
| 21 | d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) | 118; 29; c | \$ - | | 21 |
| 22 | Cost of Preferred Equity | | <u>0.00%</u> | Line 21 / Line 20 | 22 |
| 23 | | | | | 23 |
| 24 | <u>Common Equity Component:</u> | | | | 24 |
| 25 | Proprietary Capital | 112; 16; c | \$ 6,011,923 | | 25 |
| 26 | Less: Preferred Stock (Acct 204) | 112; 3; c | - | Negative of Line 20 Above | 26 |
| 27 | Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) | 112; 12; c | - | | 27 |
| 28 | Accumulated Other Comprehensive Income (Acct 219) | 112; 15; c | 9,578 | | 28 |
| 29 | CS = Common Stock | | \$ 6,021,501 | Sum Lines 25 thru 28 | 29 |
| 30 | | | | | 30 |
| 31 | | | | | 31 |
| 32 | <u>Return on Common Equity:</u> ³ | | <u>10.05%</u> | SDG&E Return on Equity | 32 |
| 33 | | | | | 33 |
| 34 | | (a) | (b) | (c) | (d) = (b) x (c) |
| 35 | <u>Weighted Cost of Capital:</u> | Amounts ¹ | Cap. Struct. Ratio | Cost of Capital | Weighted Cost of Capital |
| 36 | | | | | |
| 37 | Long-Term Debt | \$ 4,763,656 | 44.17% | 4.33% | 1.91% |
| 38 | Preferred Equity | - | 0.00% | 0.00% | 0.00% |
| 39 | Common Equity | 6,021,501 | 55.83% | 10.05% | 5.61% |
| 40 | Total Capital | \$ 10,785,158 | 100.00% | | 7.52% |
| 41 | | | | | |
| 42 | <u>Cost of Equity Component (Preferred & Common):</u> | | | | <u>5.61%</u> |
| 43 | | | | | Line 38 + Line 39; Col. d |
| 44 | | | | | |
| 45 | <u>Incentive Return on Common Equity:</u> ² | | | | <u>0.00%</u> |
| 46 | | | | | |
| 47 | | (a) | (b) | (c) | (d) = (b) x (c) |
| 48 | <u>Incentive Weighted Cost of Capital:</u> | Amounts ¹ | Cap. Struct. Ratio | Cost of Capital | Weighted Cost of Capital |
| 49 | | | | | |
| 50 | Long-Term Debt | \$ 4,763,656 | 44.17% | 4.33% | 1.91% |
| 51 | Preferred Equity | - | 0.00% | 0.00% | 0.00% |
| 52 | Common Equity | 6,021,501 | 55.83% | 0.00% | 0.00% |
| 53 | Total Capital | \$ 10,785,158 | 100.00% | | 1.91% |
| 54 | | | | | |
| 55 | <u>Incentive Cost of Equity Component (Preferred & Common):</u> | | | | <u>0.00%</u> |
| | | | | | Line 51 + Line 52; Col. d |

¹ Amount is based upon December 31 balances.

² The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 45 through 55 will be repeated for each project.

³ ROE is pursuant to SDG&E's TO4 Formula Offer of Settlement in Docket No. ER13-941-001.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | Amounts | Reference | Line No. |
|----------|---------|-----------|----------|
| 1 | | | 1 |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | | | 6 |
| 7 | | | 7 |
| 8 | | | 8 |
| 9 | | | 9 |
| 10 | | | 10 |
| 11 | | | 11 |
| 12 | | | 12 |
| 13 | | | 13 |
| 14 | | | 14 |
| 15 | | | 15 |
| 16 | | | 16 |
| 17 | | | 17 |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | | | 20 |
| 21 | | | 21 |
| 22 | | | 22 |
| 23 | | | 23 |
| 24 | | | 24 |
| 25 | | | 25 |
| 26 | | | 26 |
| 27 | | | 27 |
| 28 | | | 28 |
| 29 | | | 29 |
| 30 | | | 30 |
| 31 | | | 31 |

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

| Line No. | Amounts | Reference | Line No. |
|----------|---------|--|----------|
| 1 | | | 1 |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | 0.00% | AV1; Line 55 | 6 |
| 7 | \$ - | Shall be Zero for Incentive ROE Projects | 7 |
| 8 | \$ - | | 8 |
| 9 | \$ - | AV-4; Page 1; Line 36 | 9 |
| 10 | 21% | AV2; Line 10 | 10 |
| 11 | | | 11 |
| 12 | 0.0000% | Federal Income Tax Expense | 12 |
| 13 | | | 13 |
| 14 | | | 14 |
| 15 | | | 15 |
| 16 | | | 16 |
| 17 | | | 17 |
| 18 | 0.00% | Line 6 Above | 18 |
| 19 | \$ - | Line 8 Above | 19 |
| 20 | \$ - | Line 9 Above | 20 |
| 21 | 0.0000% | Line 12 Above | 21 |
| 22 | 8.84% | AV2; Line 22 | 22 |
| 23 | | | 23 |
| 24 | 0.0000% | State Income Tax Expense | 24 |
| 25 | | | 25 |
| 26 | | | 26 |
| 27 | 0.0000% | Line 12 + Line 24 | 27 |
| 28 | | | 28 |
| 29 | 1.9125% | AV1; Line 53 | 29 |
| 30 | | | 30 |
| 31 | 1.9125% | Line 27 + Line 29 | 31 |

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 1 through 31 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2018
Applicable to the 2018 TO5-Cycle 2 Base Period & True-Up Period
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Vintages of Plant ¹ | Non-Incentive Equity AFUDC Component of Transmission Depn Exp. | Line No. |
|----------|---|--|----------|
| 1 | 2001 | \$ 66 | 1 |
| 2 | | | 2 |
| 3 | 2002 | 7 | 3 |
| 4 | | | 4 |
| 5 | 2003 | 35 | 5 |
| 6 | | | 6 |
| 7 | 2004 | 48 | 7 |
| 8 | | | 8 |
| 9 | 2005 | 67 | 9 |
| 10 | | | 10 |
| 11 | 2006 | 120 | 11 |
| 12 | | | 12 |
| 13 | 2007 | 377 | 13 |
| 14 | | | 14 |
| 15 | 2008 | 355 | 15 |
| 16 | | | 16 |
| 17 | 2009 | 99 | 17 |
| 18 | | | 18 |
| 19 | 2010 | 135 | 19 |
| 20 | | | 20 |
| 21 | 2011 | 166 | 21 |
| 22 | | | 22 |
| 23 | 2012 | 1,648 | 23 |
| 24 | | | 24 |
| 25 | 2013 | 1,309 | 25 |
| 26 | | | 26 |
| 27 | 2014 | 172 | 27 |
| 28 | | | 28 |
| 29 | 2015 | 250 | 29 |
| 30 | | | 30 |
| 31 | 2016 | 420 | 31 |
| 32 | | | 32 |
| 33 | 2017 | 924 | 33 |
| 34 | | | 34 |
| 35 | 2018 | 331 | 35 |
| 36 | | | 36 |
| 37 | | | 37 |
| 38 | Total | \$ 6,529 | 38 |
| 39 | | | 39 |
| 40 | Citizens Adjustment (see w/p AV-2B) | (197) | 40 |
| 41 | | | 41 |
| 42 | AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise | \$ 6,332 | 42 |
| 43 | | | 43 |

¹ Reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2018
Applicable to the 2018 TO5-Cycle 2 Base Period & True-Up Period
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Vintages of Plant ¹ | Non-Incentive Equity AFUDC Component of Transmission Depn Exp. | Line No. |
|----------|---|--|----------|
| 1 | 2001 | \$ 66 | 1 |
| 2 | | | 2 |
| 3 | 2002 | 7 | 3 |
| 4 | | | 4 |
| 5 | 2003 | 35 | 5 |
| 6 | | | 6 |
| 7 | 2004 | 48 | 7 |
| 8 | | | 8 |
| 9 | 2005 | 67 | 9 |
| 10 | | | 10 |
| 11 | 2006 | 120 | 11 |
| 12 | | | 12 |
| 13 | 2007 | 377 | 13 |
| 14 | | | 14 |
| 15 | 2008 | 355 | 15 |
| 16 | | | 16 |
| 17 | 2009 | 99 | 17 |
| 18 | | | 18 |
| 19 | 2010 | 135 | 19 |
| 20 | | | 20 |
| 21 | 2011 | 166 | 21 |
| 22 | | | 22 |
| 23 | 2012 | 1,648 | 23 |
| 24 | | | 24 |
| 25 | 2013 | 1,309 | 25 |
| 26 | | | 26 |
| 27 | 2014 | 172 | 27 |
| 28 | | | 28 |
| 29 | 2015 | 250 | 29 |
| 30 | | | 30 |
| 31 | 2016 | 420 | 31 |
| 32 | | | 32 |
| 33 | 2017 | 924 | 33 |
| 34 | | | 34 |
| 35 | 2018 | 331 | 35 |
| 36 | | | 36 |
| 37 | | | 37 |
| 38 | Total | \$ 6,529 | 38 |
| 39 | | | 39 |
| 40 | Citizens Adjustment (see w/p AV-2B) | (197) | 40 |
| 41 | | | 41 |
| 42 | AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise | \$ 6,332 | 42 |
| 43 | | | 43 |

¹ Reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 2 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2018
(\$1,000)

| Line No. | Description | Amounts | Reference | Line No. |
|----------|---|---------------|-------------------|----------|
| 1 | AFUDC embedded in the Lease Payment on the Border-East Line | \$ 8,358 | | 1 |
| 2 | | | | 2 |
| 3 | AFUDC Equity Percentage as of July 2012 | 70.83% | | 3 |
| 4 | | | | 4 |
| 5 | AFUDC Equity Embedded in the Border-East Line | \$ 5,920 | Line 1 x Line 3 | 5 |
| 6 | | | | 6 |
| 7 | Annual Depreciation Rate (30 year Lease) | 3.33% | 1 / 30 years | 7 |
| 8 | | | | 8 |
| 9 | Annual Book Depreciation on AFUDC Equity | \$ 197 | Line 5 x Line 7 | 9 |
| 10 | | | | 10 |
| 11 | Federal and State Combined Tax Rate | 27.98% | | 11 |
| 12 | | | | 12 |
| 13 | Tax Cost of Non-Deductibility of AFUDC Equity | \$ 55 | Line 9 x Line 11 | 13 |
| 14 | | | | 14 |
| 15 | Gross-up Factor | 1.39 | | 15 |
| 16 | | | | 16 |
| 17 | Revenue Requirement | \$ 77 | Line 13 x Line 15 | 17 |
| 18 | | | | 18 |

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | Amounts | Reference | Line No. |
|--|--------------|-----------------------------|----------|
| <u>A. Derivation of Transmission Rate Base:</u> | | | |
| 1 | | | 1 |
| <u>Net Transmission Plant:</u> | | | |
| 2 | | | 2 |
| 3 | \$ 4,625,047 | Page 2; Line 16 | 3 |
| 4 | 6,027 | Page 2; Line 17 | 4 |
| 5 | 25,720 | Page 2; Line 18 | 5 |
| 6 | 49,236 | Page 2; Line 19 | 6 |
| 7 | \$ 4,706,029 | Sum Lines 2 thru 5 | 7 |
| <u>Rate Base Additions:</u> | | | |
| 8 | | | 8 |
| 9 | \$ 950 | Statement AG; Line 1 | 9 |
| 10 | - | Shall be Zero | 10 |
| 11 | \$ 950 | Line 9 + Line 10 | 11 |
| 12 | | | 12 |
| <u>Rate Base Reductions:</u> | | | |
| 13 | | | 13 |
| 14 | \$ (794,306) | Statement AF; Line 7 | 14 |
| 15 | - | Statement AF; Line 11 | 15 |
| 16 | \$ (794,306) | Line 14 + Line 15 | 16 |
| 17 | | | 17 |
| <u>Working Capital:</u> | | | |
| 18 | | | 18 |
| 19 | \$ 52,623 | Statement AL; Line 5 | 19 |
| 20 | 19,888 | Statement AL; Line 9 | 20 |
| 21 | 9,379 | Statement AL; Line 19 | 21 |
| 22 | \$ 81,889 | Sum Lines 19 thru 21 | 22 |
| 23 | | | 23 |
| 24 | - | Shall be Zero | 24 |
| 25 | | | 25 |
| 26 | \$ 3,994,563 | Sum Lines 6, 11, 16, 22, 24 | 26 |
| 27 | | | 27 |
| <u>B. Incentive ROE Project Transmission Rate Base:</u> ¹ | | | |
| 28 | | | 28 |
| 29 | \$ - | Page 2; Line 25 | 29 |
| 30 | - | Statement AF; Line 9 | 30 |
| 31 | \$ - | Line 29 + Line 30 | 31 |
| 32 | | | 32 |
| <u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹ | | | |
| 33 | | | 33 |
| 34 | \$ - | Shall be Zero | 34 |
| 35 | - | Statement AF; Line 13 | 35 |
| 36 | \$ - | Line 34 + Line 35 | 36 |
| 37 | | | 37 |
| 38 | \$ - | Shall be Zero | 38 |

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

San Diego Gas & Electric Company
Derivation of End Use Transmission Rate Base

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

| Line No. | Amounts | Reference | Line No. |
|---|---------|-----------|----------|
| <u>A. Derivation of Net Transmission Plant:</u> | | | |
| 1 | | | 1 |
| 2 | | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | | | 6 |
| 7 | | | 7 |
| 8 | | | 8 |
| 9 | | | 9 |
| 10 | | | 10 |
| 11 | | | 11 |
| 12 | | | 12 |
| 13 | | | 13 |
| 14 | | | 14 |
| 15 | | | 15 |
| 16 | | | 16 |
| 17 | | | 17 |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | | | 20 |
| 21 | | | 21 |
| 22 | | | 22 |
| 23 | | | 23 |
| 24 | | | 24 |
| 25 | | | 25 |

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BG
Border-East Line Transmission Revenue Data to Reflect Proposed Rates
Comparison of Revenues
Rate Effective Period June 1, 2019 to May 31, 2020
(\$1,000)

| Line No. | Citizens Monthly O&M Cost | Cycle 8 | | | | | | | | | | | | Total | Reference | |
|----------|--|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-----------------------------|
| | | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | | | |
| 1 | Border-East Line O&M Costs @ Proposed Changed Rates | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 3,467 | BG-1; Line 15 or 31 |
| 2 | | | | | | | | | | | | | | | | |
| 3 | Border-East Line O&M Cost @ Present Rates ¹ | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 2,572 | Statement BH; Line 17 or 36 |
| 4 | | | | | | | | | | | | | | | | |
| 5 | Dollar Change | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 75 | \$ 896 | Line 1 Minus Line 3 |
| 6 | | | | | | | | | | | | | | | | |
| 7 | Percentage Change | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | 34.8% | | Line 5 / Line 3 |
| 8 | | | | | | | | | | | | | | | | |

¹ Present Rates are those rates currently in effect per Appendix X, Cycle 7.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BG
Border - East Line Transmission Revenue Data to Reflect Changed Rates
Rate Effective Period June 1, 2019 to May 31, 2020
(\$1, 000)

| Line No. | Cost Components | (a) | (b) | (c) | (d) | (e) | (f) | (g) | Reference |
|----------|--|--------|--------|--------|--------|--------|--------|--------|-----------------------|
| | | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | |
| 1 | Direct Maintenance Expense Cost Component | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | Attachment 1; Line 18 |
| 2 | | | | | | | | | |
| 3 | Non-Direct Expense Cost Component | 134 | 134 | 134 | 134 | 134 | 134 | 134 | Attachment 1; Line 20 |
| 4 | | | | | | | | | |
| 5 | Cost Components Containing Other Specific Expenses | 66 | 66 | 66 | 66 | 66 | 66 | 66 | Attachment 1; Line 22 |
| 6 | | | | | | | | | |
| 7 | True-Up Adjustment Cost Components: | | | | | | | | |
| 8 | True-Up Adjustment derived in Cycle 8 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | Attachment 1; Line 26 |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | Interest True-Up Adjustment Cost Components: | | | | | | | | |
| 14 | Cycle 7 Interest True-Up Adjustment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | Attachment 1; Line 30 |
| 15 | | | | | | | | | |
| 16 | Total | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | Sum Lines 1 thru 13 |

| Line No. | Cost Components | (h) | (i) | (j) | (k) | (l) | (m) | Reference |
|----------|---|--------|--------|--------|--------|--------|----------|-----------------------|
| | | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Total | |
| 17 | Direct Maintenance Expense Cost Component | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | Attachment 1; Line 18 |
| 18 | | | | | | | | |
| 19 | Non-Direct Expense Cost Component | 134 | 134 | 134 | 134 | 134 | 1,604 | Attachment 1; Line 20 |
| 20 | | | | | | | | |
| 21 | Cost Components Containing Other Specific Expenses | 66 | 66 | 66 | 66 | 66 | 787 | Attachment 1; Line 22 |
| 22 | | | | | | | | |
| 23 | True-Up Adjustment Cost Components: | | | | | | | |
| 24 | True-Up Adjustment derived in Cycle 8 | 80 | 80 | 80 | 80 | 80 | 954 | Attachment 1; Line 26 |
| 25 | | | | | | | | |
| 26 | | | | | | | | |
| 27 | Interest True-Up Adjustment Cost Components: | | | | | | | |
| 28 | Cycle 7 Interest True-Up Adjustment | 5 | 5 | 5 | 5 | 5 | 60 | Attachment 1; Line 30 |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 31 | Total | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 289 | \$ 3,467 | Sum Lines 17 thru 29 |
| 32 | | | | | | | | |

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BH

Border - East Line Transmission Revenue Data to Reflect Present Rates
Rate Effective Period June 1, 2019 to May 31, 2020
(\$1,000)

| Line No. | Cost Components | 2019 | | | | | | 2020 | | Reference |
|----------|--|------------|------------|------------|------------|------------|------------|------------|---------------------------------------|-----------|
| | | (a) Jun-19 | (b) Jul-19 | (c) Aug-19 | (d) Sep-19 | (e) Oct-19 | (f) Nov-19 | (g) Dec-19 | | |
| 1 | Direct Maintenance Expense Cost Component | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | Attachment 3; Sec. 4a; TU-1b; Line 1 | |
| 2 | | | | | | | | | | |
| 3 | Non-Direct Expense Cost Component | 132 | 132 | 132 | 132 | 132 | 132 | 132 | Attachment 3; Sec. 4a; TU-1b; Line 3 | |
| 4 | | | | | | | | | | |
| 5 | Cost Components Containing Other Specific Expenses | 45 | 45 | 45 | 45 | 45 | 45 | 45 | Attachment 3; Sec. 4a; TU-1b; Line 5 | |
| 6 | | | | | | | | | | |
| 7 | True-Up Adjustment Cost Components: | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | Utilized True-Up Adjustment derived in Cycle 7 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | Attachment 3; Sec. 4a; TU-1b; Line 11 | |
| 10 | | | | | | | | | | |
| 11 | Interest True-Up Adjustment Cost Components: | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | Cycle 6 Interest True-Up Adjustment | (3) | (3) | (3) | (3) | (3) | (3) | (3) | Attachment 3; Sec. 4a; TU-1b; Line 15 | |
| 14 | | | | | | | | | | |
| 15 | Credit for Citizens Cycle 5 and Cycle 6 Annual Costs | (80) | (80) | (80) | (80) | (80) | (80) | (80) | Attachment 3; Sec. 4a; TU-1b; Line 19 | |
| 16 | | | | | | | | | | |
| 17 | Total | \$ 214 | \$ 214 | \$ 214 | \$ 214 | \$ 214 | \$ 214 | \$ 214 | Sum of Lines 1 thru 15 | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |

| Line No. | Cost Components | 2020 | | | | | | 2020 | | Reference |
|----------|--|------------|------------|------------|------------|------------|-----------|--------|----------|---------------------------------------|
| | | (h) Jan-20 | (i) Feb-20 | (j) Mar-20 | (k) Apr-20 | (l) May-20 | (m) Total | | | |
| 20 | Direct Maintenance Expense Cost Component | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | \$ 6 | 73 | Attachment 3; Sec. 4a; TU-1b; Line 1 |
| 21 | | | | | | | | | | |
| 22 | Non-Direct Expense Cost Component | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 1,584 | Attachment 3; Sec. 4a; TU-1b; Line 3 |
| 23 | | | | | | | | | | |
| 24 | Cost Components Containing Other Specific Expenses | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 538 | Attachment 3; Sec. 4a; TU-1b; Line 5 |
| 25 | | | | | | | | | | |
| 26 | True-Up Adjustment Cost Components: | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | Utilized True-Up Adjustment derived in Cycle 7 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 1,377 | Attachment 3; Sec. 4a; TU-1b; Line 11 |
| 29 | | | | | | | | | | |
| 30 | Interest True-Up Adjustment Cost Components: | | | | | | | | | |
| 31 | | | | | | | | | | |
| 32 | Cycle 6 Interest True-Up Adjustment | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (39) | Attachment 3; Sec. 4a; TU-1b; Line 15 |
| 33 | | | | | | | | | | |
| 34 | Credit for Citizens Cycle 5 and Cycle 6 Annual Costs | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (961) | Attachment 3; Sec. 4a; TU-1b; Line 19 |
| 35 | | | | | | | | | | |
| 36 | Total | \$ 214 | \$ 214 | \$ 214 | \$ 214 | \$ 214 | \$ 214 | \$ 214 | \$ 2,572 | Sum of Lines 20 thru 34 |
| 37 | | | | | | | | | | |
| 38 | | | | | | | | | | |

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding. In addition, I certify that I have also caused the foregoing to be served by overnight delivery upon the following:

Arocles Aguilar (*via Overnight Mail*)
General Counsel
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Roger Collanton (*via Overnight Mail*)
General Counsel
California Independent System Operator Corporation
250 Outcropping Way
Folsom, CA 95630

Dated at San Diego, California, this 30th day of May, 2019.

/s/ Jenny Norin

Jenny Norin
8330 Century Park Court, CP32D
San Diego, CA 92123
(858) 654-1716